

Other Supplementary Information

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**COMPARATIVE SCHEDULES BY SOURCE**

December 31, 2002 and December 31, 2001

	<u>2002</u>	<u>2001</u>
Governmental Funds Capital Assets:		
Land	132,679,250	146,132,549
Buildings	466,221,664	527,365,311
Improvements Other than Buildings	65,723,899	51,091,307
Equipment	48,963,185	49,837,422
Infrastructure	602,633,440	595,765,650
Construction in Progress	<u>20,378,040</u>	<u>18,076,810</u>
Total Governmental Funds Capital Assets	<u><u>1,336,599,478</u></u>	<u><u>1,388,269,049</u></u>
 Investment in Governmental Funds Capital Assets by Source:		
Investment in Property Acquired Prior to January 1, 1976		
- Source Unidentified	39,080,720	39,540,564
Investment in Infrastructure Prior to January 1, 2002	628,167,357	628,493,970
General Obligation Bonds	132,332,505	117,337,059
Federal Grants	45,679,452	47,729,054
State Grants	43,164,616	36,528,510
County	27,748,582	27,591,442
Metro Grants	46,463,231	46,640,021
Expenditures from General Fund	31,918,762	32,782,215
Expenditures from Special Revenue Funds	13,197,826	19,718,881
Expenditures from Capital Projects Funds	244,655,835	303,806,852
Expenditures from Trust Funds	4,769,619	3,829,266
Other	<u>79,420,973</u>	<u>84,271,215</u>
Total Governmental Funds Capital Assets	<u><u>1,336,599,478</u></u>	<u><u>1,388,269,049</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Saint Paul, Minnesota
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
December 31, 2002

Exhibit 39

Function and Activity	Total	Land	Buildings	Improvements Other than Buildings	Equipment	Infrastructure	Construction in Progress
General Government							
Control							
Legislative	44,909	-	-	-	44,909	-	-
Executive	272,419	-	-	-	240,819	-	31,600
Total Control	317,328	-	-	-	285,728	-	31,600
Staff Agencies							
City Clerk	443,232	-	-	-	17,506	-	425,726
Technology and Management Services	1,729,942	-	-	-	1,666,389	-	63,553
City Attorney	290,749	-	-	-	290,749	-	-
General Government Buildings	37,679,977	483,516	37,160,708	35,753	-	-	-
Total Staff Agencies	40,143,900	483,516	37,160,708	35,753	1,974,644	-	489,279
Total General Government	40,461,228	483,516	37,160,708	35,753	2,260,372	-	520,879
Public Safety							
Police Protection	25,896,035	1,904,146	11,924,456	-	12,067,433	-	-
Fire Protection	20,123,567	564,960	6,937,941	-	12,620,666	-	-
Code Enforcement	15,573	-	-	-	15,573	-	-
License, Inspection and Environmental Protection	894,128	-	413,701	-	480,427	-	-
Total Public Safety	46,929,303	2,469,106	19,276,098	-	25,184,099	-	-
Highways and Streets	652,632,612	32,771,292	5,675,330	-	3,701,092	602,633,440	7,851,458
Culture and Recreation							
Office of Financial Services	9,144,657	9,144,657	-	-	-	-	-
Parks and Recreation	240,906,955	81,685,856	102,073,943	41,100,268	4,041,185	-	12,005,703
Library	40,548,070	1,325,284	34,243,750	-	4,979,036	-	-
RiverCentre	277,492,028	1,748,508	266,946,119	-	8,797,401	-	-
Total Culture and Recreation	568,091,710	93,904,305	403,263,812	41,100,268	17,817,622	-	12,005,703
Economic Development	28,484,625	3,051,031	845,716	24,587,878	-	-	-
Total Governmental Funds Capital Assets	1,336,599,478	132,679,250	466,221,664	65,723,899	48,963,185	602,633,440	20,378,040

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Fiscal Year Ended December 31, 2002

<u>Function and Activity</u>	<u>Balance 01/01/02</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/02</u>
General Government Control				
Legislative	61,882	-	16,973	44,909
Executive	259,748	51,957	39,286	272,419
Total Control	321,630	51,957	56,259	317,328
Staff Agencies				
City Clerk	130,382	425,726	112,876	443,232
Technology and Management Services	2,881,256	364,851	1,516,165	1,729,942
City Attorney	290,749	-	-	290,749
General Government Buildings	37,679,977	-	-	37,679,977
Total Staff Agencies	40,982,364	790,577	1,629,041	40,143,900
Total General Government	41,303,994	842,534	1,685,300	40,461,228
Public Safety				
Police Protection	23,904,142	2,444,972	453,079	25,896,035
Fire Protection	19,951,182	1,385,463	1,213,078	20,123,567
Code Enforcement	15,573	-	-	15,573
License, Inspection and Environmental Protection	809,685	114,269	29,826	894,128
Total Public Safety	44,680,582	3,944,704	1,695,983	46,929,303
Highways and Streets	638,572,809	15,335,740	1,275,937	652,632,612
Culture and Recreation				
Office of Financial Services	8,843,242	301,415	-	9,144,657
Parks and Recreation	222,440,779	30,931,842	12,465,666	240,906,955
Library	33,375,473	7,791,862	619,265	40,548,070
RiverCentre	277,092,998	399,030	-	277,492,028
Total Culture and Recreation	541,752,492	39,424,149	13,084,931	568,091,710
Economic Development	121,959,172	12,155,571	105,630,118	28,484,625
Total Governmental Funds Capital Assets	1,388,269,049	71,702,698	123,372,269	1,336,599,478

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Saint Paul, Minnesota
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
ALL FUNDS
December 31, 2002

Exhibit 41

		FUNDS				
			SPECIAL REVENUE	DEBT SERVICE		CAPITAL PROJECTS
Delinquent Taxes Receivable by Year	Total	General	HRA General Fund	General Debt Service	HRA General Debt Service	HRA Tax Increment
Delinquent Taxes						
2002	825,781	519,872	10,002	222,406	66,214	7,287
2001	338,483	260,052	2,927	(26,075)	98,139	3,440
2000	754,454	139,986	2,830	66,453	544,928	257
1999 and Prior	819,764	303,252	5,964	144,232	366,316	-
Total Delinquent Taxes Receivable	2,738,482	1,223,162	21,723	407,016	1,075,597	10,984

City of Saint Paul, Minnesota
SCHEDULE OF CHANGES IN BONDS PAYABLE
For the Fiscal Year Ended December 31, 2002

Exhibit 42

	<u>Balance 01/01/02</u>	<u>Issued</u>	<u>Retired/ Defeased</u>	<u>Balance 12/31/02</u>
General Long-Term Debt				
General Obligation Bonds				
Property Tax Supported	104,135,000	19,000,000	18,250,000	104,885,000
Special Assessment Debt with Governmental Commitment	23,320,000	2,915,000	4,865,000	21,370,000
HRA Tax Increment	16,610,000	2,335,000	3,100,000	15,845,000
Total General Obligation Bonds	144,065,000	24,250,000	26,215,000	142,100,000
Sales Tax Revenue Bonds	71,605,000	-	1,020,000	70,585,000
HRA Tax Increment Revenue Bonds	36,583,000	23,159,000	4,008,000	55,734,000
HRA Sales Tax Revenue Bonds	49,315,000	-	995,000	48,320,000
HRA Lease Revenue Bonds	15,045,000	-	2,850,000	12,195,000
	<u>316,613,000</u>	<u>47,409,000</u>	<u>35,088,000</u>	<u>328,934,000</u>
 Sewer Utility Enterprise Fund				
General Obligation Bonds - Self Supporting	4,220,000	-	175,000	4,045,000
Revenue Bonds	38,845,000	-	5,090,000	33,755,000
	<u>43,065,000</u>	<u>-</u>	<u>5,265,000</u>	<u>37,800,000</u>
 Rice and Arlington Sports Dome Enterprise Fund				
Revenue Bonds	3,665,000	-	135,000	3,530,000
 HRA Parking Enterprise Fund				
General Obligation Bonds - Self Supporting	40,000,000	-	855,000	39,145,000
Revenue Bonds	26,125,000	18,545,000	1,255,000	43,415,000
	<u>66,125,000</u>	<u>18,545,000</u>	<u>2,110,000</u>	<u>82,560,000</u>
 Total	<u><u>429,468,000</u></u>	<u><u>65,954,000</u></u>	<u><u>42,598,000</u></u>	<u><u>452,824,000</u></u>

DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS

December 31, 2002

Fiscal Year	GENERAL OBLIGATION BONDS - PROPERTY TAX SUPPORTED (Governmental Activity)			GENERAL OBLIGATION SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT (Governmental Activity)			GENERAL OBLIGATION BONDS - HRA TAX INCREMENT (Governmental Activity)		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2003	18,600,000	4,305,765.05	22,905,765.05	1,795,000	961,346.26	2,756,346.26	990,000	925,698.00	1,915,698.00
2004	16,355,000	3,520,343.17	19,875,343.17	1,650,000	890,378.76	2,540,378.76	1,065,000	879,222.25	1,944,222.25
2005	14,530,000	2,828,941.91	17,358,941.91	1,640,000	818,686.26	2,458,686.26	1,100,000	823,273.25	1,923,273.25
2006	12,980,000	2,214,998.15	15,194,998.15	1,590,000	746,526.26	2,336,526.26	1,180,000	762,475.50	1,942,475.50
2007	11,370,000	1,661,560.64	13,031,560.64	2,495,000	649,570.01	3,144,570.01	1,245,000	696,609.00	1,941,609.00
2008	9,640,000	1,190,329.38	10,830,329.38	2,145,000	536,448.76	2,681,448.76	1,335,000	625,340.00	1,960,340.00
2009	8,220,000	788,118.75	9,008,118.75	2,065,000	433,407.51	2,498,407.51	1,420,000	548,352.00	1,968,352.00
2010	6,560,000	445,568.75	7,005,568.75	2,015,000	334,978.76	2,349,978.76	1,505,000	465,781.50	1,970,781.50
2011	4,390,000	191,400.00	4,581,400.00	2,225,000	236,775.01	2,461,775.01	1,600,000	376,315.75	1,976,315.75
2012	2,240,000	46,200.00	2,286,200.00	1,690,000	142,843.76	1,832,843.76	1,710,000	278,627.50	1,988,627.50
2013	-	-	-	1,690,000	57,890.63	1,747,890.63	455,000	208,503.75	663,503.75
2014	-	-	-	370,000	8,093.75	378,093.75	490,000	168,577.50	658,577.50
2015	-	-	-	-	-	-	535,000	125,271.25	660,271.25
2016	-	-	-	-	-	-	580,000	78,162.50	658,162.50
2017	-	-	-	-	-	-	635,000	26,828.75	661,828.75
2018	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-
	<u>104,885,000</u>	<u>17,193,225.80</u>	<u>122,078,225.80</u>	<u>21,370,000</u>	<u>5,816,945.73</u>	<u>27,186,945.73</u>	<u>15,845,000</u>	<u>6,989,038.50</u>	<u>22,834,038.50</u>

continued

DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS

December 31, 2002

Fiscal Year	TOTAL GOVERNMENTAL ACTIVITIES			GENERAL OBLIGATION BONDS - SELF-SUPPORTING SEWER UTILITY ENTERPRISE FUND (Business-Type Activity)			GENERAL OBLIGATION BONDS - SELF-SUPPORTING HRA PARKING ENTERPRISE FUND (Business-Type Activity)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
			Requirements			Requirements			Requirements
2003	21,385,000	6,192,809.31	27,577,809.31	180,000	193,205.00	373,205.00	950,000	2,081,815.00	3,031,815.00
2004	19,070,000	5,289,944.18	24,359,944.18	190,000	185,645.00	375,645.00	1,055,000	2,023,907.50	3,078,907.50
2005	17,270,000	4,470,901.42	21,740,901.42	195,000	177,475.00	372,475.00	1,135,000	1,959,546.25	3,094,546.25
2006	15,750,000	3,723,999.91	19,473,999.91	205,000	168,895.00	373,895.00	1,300,000	1,886,780.00	3,186,780.00
2007	15,110,000	3,007,739.65	18,117,739.65	215,000	159,772.50	374,772.50	1,445,000	1,804,068.75	3,249,068.75
2008	13,120,000	2,352,118.14	15,472,118.14	220,000	150,097.50	370,097.50	1,570,000	1,712,472.50	3,282,472.50
2009	11,705,000	1,769,878.26	13,474,878.26	230,000	140,087.50	370,087.50	1,700,000	1,611,887.50	3,311,887.50
2010	10,080,000	1,246,329.01	11,326,329.01	240,000	129,392.50	369,392.50	1,885,000	1,500,281.25	3,385,281.25
2011	8,215,000	804,490.76	9,019,490.76	250,000	117,992.50	367,992.50	2,040,000	1,378,135.00	3,418,135.00
2012	5,640,000	467,671.26	6,107,671.26	265,000	105,867.50	370,867.50	2,210,000	1,243,622.50	3,453,622.50
2013	2,145,000	266,394.38	2,411,394.38	275,000	92,750.00	367,750.00	2,430,000	1,104,388.75	3,534,388.75
2014	860,000	176,671.25	1,036,671.25	290,000	79,000.00	369,000.00	2,610,000	967,128.75	3,577,128.75
2015	535,000	125,271.25	660,271.25	300,000	64,500.00	364,500.00	2,790,000	829,508.75	3,619,508.75
2016	580,000	78,162.50	658,162.50	315,000	49,500.00	364,500.00	2,930,000	691,600.00	3,621,600.00
2017	635,000	26,828.75	661,828.75	330,000	33,750.00	363,750.00	1,200,000	593,512.50	1,793,512.50
2018	-	-	-	345,000	17,250.00	362,250.00	1,255,000	535,206.25	1,790,206.25
2019	-	-	-	-	-	-	1,315,000	474,168.75	1,789,168.75
2020	-	-	-	-	-	-	1,380,000	410,162.50	1,790,162.50
2021	-	-	-	-	-	-	1,445,000	343,068.75	1,788,068.75
2022	-	-	-	-	-	-	1,515,000	272,768.75	1,787,768.75
2023	-	-	-	-	-	-	1,585,000	199,143.75	1,784,143.75
2024	-	-	-	-	-	-	1,660,000	122,075.00	1,782,075.00
2025	-	-	-	-	-	-	1,740,000	41,325.00	1,781,325.00
	<u>142,100,000</u>	<u>29,999,210.03</u>	<u>172,099,210.03</u>	<u>4,045,000</u>	<u>1,865,180.00</u>	<u>5,910,180.00</u>	<u>39,145,000</u>	<u>23,786,573.75</u>	<u>62,931,573.75</u>

continued

DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS

December 31, 2002

Fiscal Year	TOTAL BUSINESS-TYPE ACTIVITIES			TOTAL ALL ACTIVITIES		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2003	1,130,000	2,275,020.00	3,405,020.00	22,515,000	8,467,829.31	30,982,829.31
2004	1,245,000	2,209,552.50	3,454,552.50	20,315,000	7,499,496.68	27,814,496.68
2005	1,330,000	2,137,021.25	3,467,021.25	18,600,000	6,607,922.67	25,207,922.67
2006	1,505,000	2,055,675.00	3,560,675.00	17,255,000	5,779,674.91	23,034,674.91
2007	1,660,000	1,963,841.25	3,623,841.25	16,770,000	4,971,580.90	21,741,580.90
2008	1,790,000	1,862,570.00	3,652,570.00	14,910,000	4,214,688.14	19,124,688.14
2009	1,930,000	1,751,975.00	3,681,975.00	13,635,000	3,521,853.26	17,156,853.26
2010	2,125,000	1,629,673.75	3,754,673.75	12,205,000	2,876,002.76	15,081,002.76
2011	2,290,000	1,496,127.50	3,786,127.50	10,505,000	2,300,618.26	12,805,618.26
2012	2,475,000	1,349,490.00	3,824,490.00	8,115,000	1,817,161.26	9,932,161.26
2013	2,705,000	1,197,138.75	3,902,138.75	4,850,000	1,463,533.13	6,313,533.13
2014	2,900,000	1,046,128.75	3,946,128.75	3,760,000	1,222,800.00	4,982,800.00
2015	3,090,000	894,008.75	3,984,008.75	3,625,000	1,019,280.00	4,644,280.00
2016	3,245,000	741,100.00	3,986,100.00	3,825,000	819,262.50	4,644,262.50
2017	1,530,000	627,262.50	2,157,262.50	2,165,000	654,091.25	2,819,091.25
2018	1,600,000	552,456.25	2,152,456.25	1,600,000	552,456.25	2,152,456.25
2019	1,315,000	474,168.75	1,789,168.75	1,315,000	474,168.75	1,789,168.75
2020	1,380,000	410,162.50	1,790,162.50	1,380,000	410,162.50	1,790,162.50
2021	1,445,000	343,068.75	1,788,068.75	1,445,000	343,068.75	1,788,068.75
2022	1,515,000	272,768.75	1,787,768.75	1,515,000	272,768.75	1,787,768.75
2023	1,585,000	199,143.75	1,784,143.75	1,585,000	199,143.75	1,784,143.75
2024	1,660,000	122,075.00	1,782,075.00	1,660,000	122,075.00	1,782,075.00
2025	1,740,000	41,325.00	1,781,325.00	1,740,000	41,325.00	1,781,325.00
	<u>43,190,000</u>	<u>25,651,753.75</u>	<u>68,841,753.75</u>	<u>185,290,000</u>	<u>55,650,963.78</u>	<u>240,940,963.78</u>

Fiscal Year	SALES TAX REVENUE BONDS (Governmental Activity)			HRA TAX INCREMENT REVENUE BONDS (Governmental Activity)			HRA SALES TAX REVENUE BONDS (Governmental Activity)		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2003	745,000	4,874,752.50	5,619,752.50	2,830,000	3,469,325.50	6,299,325.50	1,065,000	3,430,720.00	4,495,720.00
2004	940,000	4,830,201.50	5,770,201.50	2,898,000	3,499,522.00	6,397,522.00	1,140,000	3,355,105.00	4,495,105.00
2005	1,150,000	4,772,767.50	5,922,767.50	3,098,000	3,318,748.00	6,416,748.00	1,220,000	3,274,165.00	4,494,165.00
2006	1,470,000	4,701,812.50	6,171,812.50	3,335,000	3,116,062.00	6,451,062.00	1,310,000	3,187,545.00	4,497,545.00
2007	1,560,000	4,609,790.50	6,169,790.50	3,453,000	2,909,011.00	6,362,011.00	1,400,000	3,094,535.00	4,494,535.00
2008	1,660,000	4,510,730.50	6,170,730.50	3,364,000	2,677,584.00	6,041,584.00	1,500,000	2,995,135.00	4,495,135.00
2009	1,765,000	4,404,656.50	6,169,656.50	2,335,000	2,446,736.00	4,781,736.00	1,605,000	2,888,635.00	4,493,635.00
2010	1,880,000	4,290,990.50	6,170,990.50	1,095,000	2,329,069.00	3,424,069.00	1,720,000	2,774,680.00	4,494,680.00
2011	2,010,000	4,163,338.50	6,173,338.50	1,167,000	2,248,254.00	3,415,254.00	1,840,000	2,652,560.00	4,492,560.00
2012	2,145,000	4,026,859.50	6,171,859.50	1,272,000	2,160,585.00	3,432,585.00	1,975,000	2,521,920.00	4,496,920.00
2013	2,290,000	3,881,214.00	6,171,214.00	1,358,000	2,064,877.00	3,422,877.00	2,115,000	2,381,695.00	4,496,695.00
2014	2,445,000	3,725,723.00	6,170,723.00	1,018,000	1,981,601.00	2,999,601.00	2,265,000	2,231,530.00	4,496,530.00
2015	2,615,000	3,559,707.50	6,174,707.50	1,091,000	1,912,914.00	3,003,914.00	2,425,000	2,070,715.00	4,495,715.00
2016	2,795,000	3,378,226.50	6,173,226.50	1,159,000	1,839,513.00	2,998,513.00	2,595,000	1,898,540.00	4,493,540.00
2017	2,990,000	3,184,253.50	6,174,253.50	1,239,000	1,761,301.00	3,000,301.00	2,780,000	1,714,295.00	4,494,295.00
2018	3,195,000	2,976,747.50	6,171,747.50	1,314,000	1,677,326.00	2,991,326.00	2,980,000	1,516,915.00	4,496,915.00
2019	3,415,000	2,755,014.50	6,170,014.50	1,410,000	1,587,650.00	2,997,650.00	3,190,000	1,305,335.00	4,495,335.00
2020	3,655,000	2,518,013.50	6,173,013.50	1,505,000	1,491,090.00	2,996,090.00	3,420,000	1,078,845.00	4,498,845.00
2021	3,915,000	2,258,874.00	6,173,874.00	1,609,000	1,386,199.00	2,995,199.00	3,660,000	836,025.00	4,496,025.00
2022	4,190,000	1,981,300.50	6,171,300.50	1,716,000	1,274,141.00	2,990,141.00	3,920,000	576,165.00	4,496,165.00
2023	4,485,000	1,684,229.50	6,169,229.50	1,836,000	1,154,160.00	2,990,160.00	4,195,000	297,845.00	4,492,845.00
2024	9,305,000	1,366,243.00	10,671,243.00	1,959,000	1,024,299.00	2,983,299.00	-	-	-
2025	9,965,000	706,518.50	10,671,518.50	2,098,000	885,823.00	2,983,823.00	-	-	-
2026	-	-	-	2,248,000	737,392.00	2,985,392.00	-	-	-
2027	-	-	-	2,398,000	578,626.00	2,976,626.00	-	-	-
2028	-	-	-	3,763,000	348,153.00	4,111,153.00	-	-	-
2029	-	-	-	3,166,000	109,813.00	3,275,813.00	-	-	-
	<u>70,585,000</u>	<u>79,161,965.50</u>	<u>149,746,965.50</u>	<u>55,734,000</u>	<u>49,989,774.50</u>	<u>105,723,774.50</u>	<u>48,320,000</u>	<u>46,082,905.00</u>	<u>94,402,905.00</u>

continued

City of Saint Paul, Minnesota
DEBT SERVICE REQUIREMENTS TO MATURITY - REVENUE BONDS
December 31, 2002

Exhibit 44

Fiscal Year	HRA LEASE REVENUE BONDS (Governmental Activity)			TOTAL GOVERNMENTAL ACTIVITIES			SEWER UTILITY ENTERPRISE FUND REVENUE BONDS (Business-Type Activity)		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2003	3,180,000	576,095.00	3,756,095.00	7,820,000	12,350,893.00	20,170,893.00	5,320,000	1,851,545.00	7,171,545.00
2004	2,095,000	455,935.00	2,550,935.00	7,073,000	12,140,763.50	19,213,763.50	5,585,000	1,569,585.00	7,154,585.00
2005	50,000	406,150.00	456,150.00	5,518,000	11,771,830.50	17,289,830.50	5,875,000	1,270,787.50	7,145,787.50
2006	300,000	396,363.00	696,363.00	6,415,000	11,401,782.50	17,816,782.50	6,185,000	950,600.00	7,135,600.00
2007	425,000	375,956.00	800,956.00	6,838,000	10,989,292.50	17,827,292.50	6,520,000	604,240.00	7,124,240.00
2008	525,000	348,988.00	873,988.00	7,049,000	10,532,437.50	17,581,437.50	4,270,000	239,120.00	4,509,120.00
2009	650,000	315,337.00	965,337.00	6,355,000	10,055,364.50	16,410,364.50	-	-	-
2010	775,000	274,175.00	1,049,175.00	5,470,000	9,668,914.50	15,138,914.50	-	-	-
2011	925,000	223,950.00	1,148,950.00	5,942,000	9,288,102.50	15,230,102.50	-	-	-
2012	1,075,000	163,950.00	1,238,950.00	6,467,000	8,873,314.50	15,340,314.50	-	-	-
2013	1,225,000	94,950.00	1,319,950.00	6,988,000	8,422,736.00	15,410,736.00	-	-	-
2014	970,000	29,100.00	999,100.00	6,698,000	7,967,954.00	14,665,954.00	-	-	-
2015	-	-	-	6,131,000	7,543,336.50	13,674,336.50	-	-	-
2016	-	-	-	6,549,000	7,116,279.50	13,665,279.50	-	-	-
2017	-	-	-	7,009,000	6,659,849.50	13,668,849.50	-	-	-
2018	-	-	-	7,489,000	6,170,988.50	13,659,988.50	-	-	-
2019	-	-	-	8,015,000	5,647,999.50	13,662,999.50	-	-	-
2020	-	-	-	8,580,000	5,087,948.50	13,667,948.50	-	-	-
2021	-	-	-	9,184,000	4,481,098.00	13,665,098.00	-	-	-
2022	-	-	-	9,826,000	3,831,606.50	13,657,606.50	-	-	-
2023	-	-	-	10,516,000	3,136,234.50	13,652,234.50	-	-	-
2024	-	-	-	11,264,000	2,390,542.00	13,654,542.00	-	-	-
2025	-	-	-	12,063,000	1,592,341.50	13,655,341.50	-	-	-
2026	-	-	-	2,248,000	737,392.00	2,985,392.00	-	-	-
2027	-	-	-	2,398,000	578,626.00	2,976,626.00	-	-	-
2028	-	-	-	3,763,000	348,153.00	4,111,153.00	-	-	-
2029	-	-	-	3,166,000	109,813.00	3,275,813.00	-	-	-
	<u>12,195,000</u>	<u>3,660,949.00</u>	<u>15,855,949.00</u>	<u>186,834,000</u>	<u>178,895,594.00</u>	<u>365,729,594.00</u>	<u>33,755,000</u>	<u>6,485,877.50</u>	<u>40,240,877.50</u>

continued

Fiscal Year	RICE AND ARLINGTON SPORTS DOME ENTERPRISE FUND REVENUE BONDS (Business-Type Activity)			HRA PARKING FACILITIES REVENUE BONDS (Business-Type Activity)			TOTAL BUSINESS-TYPE ACTIVITIES		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2003	140,000	197,085.00	337,085.00	1,315,000	2,445,115.00	3,760,115.00	6,775,000	4,493,745.00	11,268,745.00
2004	150,000	189,760.00	339,760.00	1,385,000	2,375,278.00	3,760,278.00	7,120,000	4,134,623.00	11,254,623.00
2005	155,000	181,905.00	336,905.00	1,460,000	2,300,957.00	3,760,957.00	7,490,000	3,753,649.50	11,243,649.50
2006	165,000	173,502.50	338,502.50	1,535,000	2,222,146.00	3,757,146.00	7,885,000	3,346,248.50	11,231,248.50
2007	175,000	164,405.00	339,405.00	1,740,000	2,138,394.00	3,878,394.00	8,435,000	2,907,039.00	11,342,039.00
2008	185,000	154,592.50	339,592.50	2,090,000	2,042,618.00	4,132,618.00	6,545,000	2,436,330.50	8,981,330.50
2009	195,000	144,045.00	339,045.00	2,210,000	1,924,210.00	4,134,210.00	2,405,000	2,068,255.00	4,473,255.00
2010	205,000	132,742.50	337,742.50	2,330,000	1,797,415.00	4,127,415.00	2,535,000	1,930,157.50	4,465,157.50
2011	220,000	120,437.50	340,437.50	2,470,000	1,662,213.00	4,132,213.00	2,690,000	1,782,650.50	4,472,650.50
2012	230,000	107,218.75	337,218.75	2,615,000	1,517,462.00	4,132,462.00	2,845,000	1,624,680.75	4,469,680.75
2013	245,000	93,265.63	338,265.63	2,770,000	1,363,133.00	4,133,133.00	3,015,000	1,456,398.63	4,471,398.63
2014	260,000	78,431.26	338,431.26	1,945,000	1,197,135.00	3,142,135.00	2,205,000	1,275,566.26	3,480,566.26
2015	275,000	62,715.63	337,715.63	2,060,000	1,076,722.00	3,136,722.00	2,335,000	1,139,437.63	3,474,437.63
2016	290,000	46,118.75	336,118.75	2,190,000	948,048.00	3,138,048.00	2,480,000	994,166.75	3,474,166.75
2017	310,000	28,493.75	338,493.75	2,315,000	820,139.00	3,135,139.00	2,625,000	848,632.75	3,473,632.75
2018	330,000	9,693.75	339,693.75	805,000	687,185.00	1,492,185.00	1,135,000	696,878.75	1,831,878.75
2019	-	-	-	845,000	646,935.00	1,491,935.00	845,000	646,935.00	1,491,935.00
2020	-	-	-	890,000	602,572.00	1,492,572.00	890,000	602,572.00	1,492,572.00
2021	-	-	-	935,000	555,848.00	1,490,848.00	935,000	555,848.00	1,490,848.00
2022	-	-	-	985,000	506,760.00	1,491,760.00	985,000	506,760.00	1,491,760.00
2023	-	-	-	1,040,000	455,048.00	1,495,048.00	1,040,000	455,048.00	1,495,048.00
2024	-	-	-	1,090,000	400,448.00	1,490,448.00	1,090,000	400,448.00	1,490,448.00
2025	-	-	-	1,150,000	342,132.00	1,492,132.00	1,150,000	342,132.00	1,492,132.00
2026	-	-	-	1,210,000	280,608.00	1,490,608.00	1,210,000	280,608.00	1,490,608.00
2027	-	-	-	1,275,000	215,872.00	1,490,872.00	1,275,000	215,872.00	1,490,872.00
2028	-	-	-	1,345,000	147,660.00	1,492,660.00	1,345,000	147,660.00	1,492,660.00
2029	-	-	-	1,415,000	75,702.00	1,490,702.00	1,415,000	75,702.00	1,490,702.00
	<u>3,530,000</u>	<u>1,884,412.52</u>	<u>5,414,412.52</u>	<u>43,415,000</u>	<u>30,747,755.00</u>	<u>74,162,755.00</u>	<u>80,700,000</u>	<u>39,118,045.02</u>	<u>119,818,045.02</u>

continued

City of Saint Paul, Minnesota
DEBT SERVICE REQUIREMENTS TO MATURITY - REVENUE BONDS
December 31, 2002

Exhibit 44

Fiscal Year	TOTAL ALL ACTIVITIES		
	Principal	Interest	Total Requirements
2003	14,595,000	16,844,638.00	31,439,638.00
2004	14,193,000	16,275,386.50	30,468,386.50
2005	13,008,000	15,525,480.00	28,533,480.00
2006	14,300,000	14,748,031.00	29,048,031.00
2007	15,273,000	13,896,331.50	29,169,331.50
2008	13,594,000	12,968,768.00	26,562,768.00
2009	8,760,000	12,123,619.50	20,883,619.50
2010	8,005,000	11,599,072.00	19,604,072.00
2011	8,632,000	11,070,753.00	19,702,753.00
2012	9,312,000	10,497,995.25	19,809,995.25
2013	10,003,000	9,879,134.63	19,882,134.63
2014	8,903,000	9,243,520.26	18,146,520.26
2015	8,466,000	8,682,774.13	17,148,774.13
2016	9,029,000	8,110,446.25	17,139,446.25
2017	9,634,000	7,508,482.25	17,142,482.25
2018	8,624,000	6,867,867.25	15,491,867.25
2019	8,860,000	6,294,934.50	15,154,934.50
2020	9,470,000	5,690,520.50	15,160,520.50
2021	10,119,000	5,036,946.00	15,155,946.00
2022	10,811,000	4,338,366.50	15,149,366.50
2023	11,556,000	3,591,282.50	15,147,282.50
2024	12,354,000	2,790,990.00	15,144,990.00
2025	13,213,000	1,934,473.50	15,147,473.50
2026	3,458,000	1,018,000.00	4,476,000.00
2027	3,673,000	794,498.00	4,467,498.00
2028	5,108,000	495,813.00	5,603,813.00
2029	4,581,000	185,515.00	4,766,515.00
	<u>267,534,000</u>	<u>218,013,639.02</u>	<u>485,547,639.02</u>

City of Saint Paul, Minnesota
SUMMARY OF BONDED DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2002

Exhibit 45

Fiscal Year	ANNUAL PRINCIPAL AND INTEREST REQUIREMENTS		
	General Obligation Bond Requirements	Revenue Bond Requirements	Total Requirements
2003	30,982,829.31	31,439,638.00	62,422,467.31
2004	27,814,496.68	30,468,386.50	58,282,883.18
2005	25,207,922.67	28,533,480.00	53,741,402.67
2006	23,034,674.91	29,048,031.00	52,082,705.91
2007	21,741,580.90	29,169,331.50	50,910,912.40
2008	19,124,688.14	26,562,768.00	45,687,456.14
2009	17,156,853.26	20,883,619.50	38,040,472.76
2010	15,081,002.76	19,604,072.00	34,685,074.76
2011	12,805,618.26	19,702,753.00	32,508,371.26
2012	9,932,161.26	19,809,995.25	29,742,156.51
2013	6,313,533.13	19,882,134.63	26,195,667.76
2014	4,982,800.00	18,146,520.26	23,129,320.26
2015	4,644,280.00	17,148,774.13	21,793,054.13
2016	4,644,262.50	17,139,446.25	21,783,708.75
2017	2,819,091.25	17,142,482.25	19,961,573.50
2018	2,152,456.25	15,491,867.25	17,644,323.50
2019	1,789,168.75	15,154,934.50	16,944,103.25
2020	1,790,162.50	15,160,520.50	16,950,683.00
2021	1,788,068.75	15,155,946.00	16,944,014.75
2022	1,787,768.75	15,149,366.50	16,937,135.25
2023	1,784,143.75	15,147,282.50	16,931,426.25
2024	1,782,075.00	15,144,990.00	16,927,065.00
2025	1,781,325.00	15,147,473.50	16,928,798.50
2026	-	4,476,000.00	4,476,000.00
2027	-	4,467,498.00	4,467,498.00
2028	-	5,603,813.00	5,603,813.00
2029	-	4,766,515.00	4,766,515.00
	<u>240,940,963.78</u>	<u>485,547,639.02</u>	<u>726,488,602.80</u>

SCHEDULE OF GENERAL OBLIGATION BOND ANNUAL CHARGES FOR BOND AND INTEREST - PROPERTY TAX SUPPORTED BONDS

December 31, 2002

	Capital Improvement		Urban Renewal		Urban Renewal Refunding		Water Pollution Abatement	
	Bonds	Interest	Bonds	Interest	Bonds	Interest	Bonds	Interest
2003	16,370,000	4,165,255.05	435,000	18,637.50	300,000	6,600.00	430,000	42,100.00
2004	15,330,000	3,469,310.67	135,000	3,712.50	-	-	340,000	19,950.00
2005	14,150,000	2,817,231.91	-	-	-	-	160,000	5,000.00
2006	12,980,000	2,214,998.15	-	-	-	-	-	-
2007	11,370,000	1,661,560.64	-	-	-	-	-	-
2008	9,640,000	1,190,329.38	-	-	-	-	-	-
2009	8,220,000	788,118.75	-	-	-	-	-	-
2010	6,560,000	445,568.75	-	-	-	-	-	-
2011	4,390,000	191,400.00	-	-	-	-	-	-
2012	2,240,000	46,200.00	-	-	-	-	-	-
	<u>101,250,000</u>	<u>16,989,973.30</u>	<u>570,000</u>	<u>22,350.00</u>	<u>300,000</u>	<u>6,600.00</u>	<u>930,000</u>	<u>67,050.00</u>

continued

City of Saint Paul, Minnesota

Exhibit 46

SCHEDULE OF GENERAL OBLIGATION BOND ANNUAL CHARGES FOR BOND AND INTEREST - PROPERTY TAX SUPPORTED BONDS

December 31, 2002

	Water Pollution Abatement Refunding		Total	
	Bonds	Interest	Bonds	Interest
2002	1,065,000	73,172.50	18,600,000	4,305,765.05
2003	550,000	27,370.00	16,355,000	3,520,343.17
2004	220,000	6,710.00	14,530,000	2,828,941.91
2005	-	-	12,980,000	2,214,998.15
2006	-	-	11,370,000	1,661,560.64
2007	-	-	9,640,000	1,190,329.38
2008	-	-	8,220,000	788,118.75
2009	-	-	6,560,000	445,568.75
2010	-	-	4,390,000	191,400.00
2011	-	-	2,240,000	46,200.00
	<u>1,835,000</u>	<u>107,252.50</u>	<u>104,885,000</u>	<u>17,193,225.80</u>

City of Saint Paul, Minnesota
SCHEDULE OF INTERGOVERNMENTAL REVENUE
ALL FUNDS
For the Fiscal Year Ended December 31, 2002

Exhibit 47

	Federal	State	County	Other	Total
MAJOR GOVERNMENTAL FUNDS					
General Fund					
A Community Outreach Program -					
Public Housing Agency of St. Paul Administered	645,945	-	-	-	645,945
Domestic Preparedness Equipment Support Program - Justice	99,874	-	-	-	99,874
Federal Disaster Assistance -					
State Administered	719,382	-	-	-	719,382
Narcotics Control Grant - County Administered	7,049	-	-	-	7,049
Fire Pension Amortization and					
Insurance Premium Aid	-	1,470,156	-	-	1,470,156
Local Government Aid	-	73,554,056	-	-	73,554,056
Low Income Housing Aid	-	272,192	-	-	272,192
Market Value Homestead Credit	-	3,200,416	-	-	3,200,416
Police/Fire Disability Benefit Act	-	230,475	-	-	230,475
Police Pension Amortization and					
Insurance Premium Aid	-	3,123,713	-	-	3,123,713
Public Employees Retirement Association					
Pension Aid	-	517,512	-	-	517,512
State Disaster Assistance	-	143,876	-	-	143,876
Workers' Compensation Supplemental Benefits	-	910,663	-	-	910,663
City Share of County Court -					
Fines & Forfeits	-	-	-	2,268,580	2,268,580
City Share of State Department of					
Transportation Fines	-	-	-	7,822	7,822
	<u>1,472,250</u>	<u>83,423,059</u>	<u>-</u>	<u>2,276,402</u>	<u>87,171,711</u>
HRA General Fund					
Market Value Homestead Credit	-	61,625	-	-	61,625
General Debt Service					
Market Value Homestead Credit	-	1,378,237	-	-	1,378,237
City Share of State Department of					
Transportation Fines	-	-	-	3,368	3,368
	<u>-</u>	<u>1,378,237</u>	<u>-</u>	<u>3,368</u>	<u>1,381,605</u>
HRA General Debt Service					
Market Value Homestead Credit	-	196,736	-	-	196,736
Capital Improvement Projects					
Intermodel Surface Transportation Efficiency Act -					
State Administered	465,414	-	-	-	465,414
Federal Highway Administration - State Administered	514,131	-	-	-	514,131
National Park Service - State Administered	1,265,000	-	-	-	1,265,000
Metropolitan Parks Act	-	5,424,859	-	-	5,424,859
Municipal State Aid - Construction	-	5,353,029	-	-	5,353,029
Minnesota Department of Transportation Agreement	-	100,000	-	-	100,000
Minnesota Trunk Highway Funds	-	59,632	-	-	59,632
Minnesota State Emergency Agency	-	338,491	-	-	338,491
Minnesota Department of Natural Resources	-	2,530,680	-	-	2,530,680
Legislative Committee on Minnesota Resources	-	102,321	-	-	102,321
Minnesota Department of Children, Families and Learning	-	1,998,085	-	-	1,998,085
Minnesota Amateur Sports Commission	-	53,282	-	-	53,282
Ramsey County Aid	-	-	833,245	-	833,245
Metropolitan Council	-	-	-	42,974	42,974
	<u>2,244,545</u>	<u>15,960,379</u>	<u>833,245</u>	<u>42,974</u>	<u>19,081,143</u>
Total Major Governmental Funds	<u>3,716,795</u>	<u>101,020,036</u>	<u>833,245</u>	<u>2,322,744</u>	<u>107,892,820</u>

continued

City of Saint Paul, Minnesota
SCHEDULE OF INTERGOVERNMENTAL REVENUE
ALL FUNDS
For the Fiscal Year Ended December 31, 2002

Exhibit 47

	Federal	State	County	Other	Total
NON MAJOR GOVERNMENTAL FUNDS					
SPECIAL REVENUE FUNDS					
Special Projects - General Government Equal Employment Opportunity - EEOC	22,600	-	-	-	22,600
Finance Special Projects Pig's Eye Dump Superfund Site Response Action Plan	-	253,006	-	-	253,006
Special Projects Police A Community Outreach Program - Public Housing Agency of St. Paul Administered	47,843	-	-	-	47,843
Alcohol Saturation Grant - State Administered	20,000	-	-	-	20,000
Bullet Proof Vest Partnership - Justice	2,948	-	-	-	2,948
Community Policing - COPS MORE - Justice	8,618	-	-	-	8,618
Family Violence Unit Grant - State Administered	54,099	-	-	-	54,099
Impaired Motorcyclist Campaign - State Administered	4,857	-	-	-	4,857
Internet Crimes Against Children - Justice	131,112	-	-	-	131,112
Juvenile Accountability Incentive Block Grant - State Administered	307,166	-	-	-	307,166
Local Law Enforcement Block Grant Program IV - Justice	17,159	-	-	-	17,159
Local Law Enforcement Block Grant Program V - Justice	262,157	-	-	-	262,157
Local Law Enforcement Block Grant Program VI - Justice	262,511	-	-	-	262,511
Local Law Enforcement Block Grant Program VII - Justice	8,732	-	-	-	8,732
Mobile Data Computer Grant	149,000	-	-	-	149,000
Narcotics Control Program - Surveillance - State Administered	50,501	-	-	-	50,501
Night Cap Grant - State Administered	1,200	-	-	-	1,200
Pedestrian Crosswalk Grant - State Administered	8,595	-	-	-	8,595
Promoting Strategies to Reduce Racial Profiling - Justice	138,918	-	-	-	138,918
Safe & Sober Grant - State Administered	47,796	-	-	-	47,796
School Resource Grant - Justice	70,000	-	-	-	70,000
State Incentive Grant - State Administered	179,775	-	-	-	179,775
Underage Liquor Compliance Check Grant - State Administered	5,000	-	-	-	5,000
Value Based Initiative Grant - Justice	20,865	-	-	-	20,865
HEAT Overtime Grant	-	62,500	-	-	62,500
Minnesota Auto Theft Prevention Program	-	32,079	-	-	32,079
Peace Officers Standards Board	-	270,307	-	-	270,307
State of Minnesota - 911 Service Fee	-	203,558	-	-	203,558
Strike Force Grant	-	290,460	-	-	290,460
	1,798,852	858,904	-	-	2,657,756
Street Repair and Cleaning Municipal State Aid - Maintenance	-	2,387,643	-	-	2,387,643
State Trunk Highway	-	328,663	-	-	328,663
Ramsey County Aid	-	-	727,286	-	727,286
	-	2,716,306	727,286	-	3,443,592
Solid Waste and Recycling Ramsey County Recycling Program	-	-	562,015	-	562,015
Como Campus DNR Como Zoo Grant	-	178,279	-	-	178,279
Parks and Recreation Grants and Aids Mississippi National River and Recreation Area	16,500	-	-	-	16,500
Night Moves Program - State Administered	59,640	-	-	-	59,640
After School Enrichment Program	-	139,069	-	-	139,069
Regional Parks Maintenance	-	1,430,512	-	-	1,430,512
	76,140	1,569,581	-	-	1,645,721

continued

City of Saint Paul, Minnesota
SCHEDULE OF INTERGOVERNMENTAL REVENUE
ALL FUNDS
For the Fiscal Year Ended December 31, 2002

Exhibit 47

	Federal	State	County	Other	Total
Library Aids and Grants					
MELSA - Metropolitan Library Services	-	102,154	-	-	102,154
Librarians of Color	-	645	-	-	645
Arlington Stepping Stones	-	4,506	-	-	4,506
After School Enrichment	-	-	9,599	-	9,599
Job Station	-	-	4,996	-	4,996
	-	107,305	14,595	-	121,900
Community Development Block Grant					
Community Development Block Grant - HUD	10,724,644	-	-	-	10,724,644
Emergency Shelter Grant - HUD	398,288	-	-	-	398,288
Enterprise Community Grant - State Administered	20,000	-	-	-	20,000
Neighborhood Initiative Grant	362,729	-	-	-	362,729
	11,505,661	-	-	-	11,505,661
State Grant Programs					
Department of Trade and Economic Development Grant	-	651,124	-	-	651,124
Metropolitan Livable Communities Act	-	-	-	2,005,835	2,005,835
	-	651,124	-	2,005,835	2,656,959
HRA Federal and State Programs					
Home Investment Partnerships Program - HUD	2,301,635	-	-	-	2,301,635
MHFA Loan and Grant Program	-	718,723	-	-	718,723
State of Minnesota Livable Community Grant	-	6,093	-	-	6,093
Ramsey County	-	-	35,543	-	35,543
Metropolitan Livable Communities Act	-	-	-	825,315	825,315
	2,301,635	724,816	35,543	825,315	3,887,309
Parking and Transit					
City Share of County Court - Fines and Forfeits	-	-	-	1,031,880	1,031,880
Total	15,704,888	7,059,321	1,339,439	3,863,030	27,966,678
CAPITAL PROJECTS FUND					
HRA Tax Increment					
Market Value Homestead Credit	-	11,047	-	-	11,047
Total Nonmajor Governmental Funds	15,704,888	7,070,368	1,339,439	3,863,030	27,977,725
TOTAL ALL FUNDS	19,421,683	108,090,404	2,172,684	6,185,774	135,870,545

MAJOR GOVERNMENTAL FUNDS

General Fund

From Special Revenue Funds	
HRA General Fund	68,486
Special Projects - General Government	2,886,639
Finance Special Projects	32,636
Cable Communications	868,411
Charitable Gambling Enforcement	10,000
Utilities Rate Investigation Administration	50,000
Property Code Enforcement	2,017
License and Permit	71,351
Special Projects Police	32,158
Street Repair and Cleaning	3,157
Right of Way	2,105
Como Campus	34,000
Parks and Recreation Grants and Aids	381,374
Parking and Transit	695,640
	<u>5,137,974</u>
From Capital Projects Funds	
Capital Improvement Projects	636,734
City Sales Tax	10,000
	<u>646,734</u>
From Enterprise Funds	
Sewer Utility	83,000
Special Services	59,863
Impounding Lot	93,888
	<u>236,751</u>
From Internal Service Funds	
City Attorney - Outside Services	68,022
Purchasing's Value Added Services	4,505
Real Estate Management	643
Public Works Engineering	11,690
Public Works Administration	2,985
Planning and Economic Development Administration	17,831
	<u>105,676</u>
Total Transfers In	<u><u>6,127,135</u></u>
Summary of Transfers In	
From Special Revenue Funds	5,137,974
From Capital Projects Funds	646,734
From Enterprise Funds	236,751
From Internal Service Funds	105,676
Total	<u><u>6,127,135</u></u>

General Debt Service

From General Fund	355,000
From Capital Projects Funds	
Capital Improvement Bonds	929,687
City Downtown Capital Projects	1,000,000
	<u>1,929,687</u>
From Enterprise Fund	
Sewer Utility	1,723,600
Total Transfers In	<u><u>4,008,287</u></u>

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS IN - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 48

Summary of Transfers In	
From General Fund	355,000
From Capital Projects Funds	1,929,687
From Enterprise Funds	1,723,600
	<hr/>
Total	4,008,287
	<hr/>
HRA General Debt Service	
From Special Revenue Fund	
HRA General Fund	244,098
From Capital Projects Funds	
Capital Improvement Projects	3,097,220
City Sales Tax	12,935,786
HRA Tax Increment	5,436,375
	<hr/>
	21,469,381
From Enterprise Funds	
RiverCentre Operating	125,000
HRA Loan Enterprise	344,054
	<hr/>
	469,054
	<hr/>
Total Transfers In	22,182,533
	<hr/>
Summary of Transfers In	
From Special Revenue Funds	244,098
From Capital Projects Funds	21,469,381
From Enterprise Funds	469,054
	<hr/>
Total	22,182,533
	<hr/>
Capital Improvement Projects	
From General Fund	770,000
From Special Revenue Fund	
Community Development Block Grant	1,157,073
From Capital Projects Funds	
Capital Improvement Bonds	17,804,525
City Sales Tax	553,658
	<hr/>
	18,358,183
From Enterprise Fund	
Sewer Utility	8,603,167
	<hr/>
Total Transfers In	28,888,423
	<hr/>
Summary of Transfers In	
From General Fund	770,000
From Special Revenue Funds	1,157,073
From Capital Projects Funds	18,358,183
From Enterprise Funds	8,603,167
	<hr/>
Total	28,888,423
	<hr/>
Total Major Governmental Funds	61,206,378
	<hr/>
MAJOR PROPRIETARY FUNDS	
HRA Parking	
From Debt Service Fund	
HRA General Debt Service	3,762
	<hr/>
Total Transfers In	3,762
	<hr/>
Total Major Proprietary Funds	3,762
	<hr/>

continued

NON MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE

Special Projects - General Government	
From Special Revenue Fund	
Community Development Block Grant	<u>41,078</u>
Finance Special Projects	
From Special Revenue Fund	
Street Repair and Cleaning	79,804
From Capital Projects Fund	
Capital Improvement Projects	21,220
From Enterprise Fund	
Sewer Utility	<u>77,604</u>
	<u>178,628</u>
Property Code Enforcement	
From Special Revenue Fund	
Community Development Block Grant	<u>358,813</u>
License and Permit	
From Special Revenue Fund	
Special Projects Police	<u>1,000</u>
Crime Laboratory	
From General Fund	<u>30,000</u>
Parking Enforcement	
From Special Revenue Fund	
Parking and Transit	<u>1,004,144</u>
Special Projects Police	
From General Fund	642,138
From Special Revenue Fund	
License and Permit	<u>13,500</u>
	<u>655,638</u>
Police Officers Clothing	
From General Fund	444,563
From Special Revenue Funds	
Police Services - Pension Assets	7,029
Parking Enforcement	3,993
Special Projects Police	<u>14,376</u>
	<u>25,398</u>
From Enterprise Fund	
Impounding Lot	<u>2,396</u>
	<u>472,357</u>
Fire Protection Clothing	
From General Fund	<u>229,573</u>
Street Repair and Cleaning	
From General Fund	3,940,948
From Enterprise Fund	
Sewer Utility	<u>143,208</u>
	<u>4,084,156</u>
Lighting Maintenance Assessment Districts	
From Enterprise Fund	
Sewer Utility	<u>778</u>

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS IN - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 48

Right of Way	
From Enterprise Fund	
Sewer Utility	<u>7,919</u>
Solid Waste and Recycling	
From Enterprise Fund	
Sewer Utility	<u>6,139</u>
Municipal Stadium	
From General Fund	<u>93,261</u>
Como Campus	
From Special Revenue Fund	
Parks and Recreation Grants and Aids	<u>403,133</u>
Special Recreation Activities	
From Enterprise Fund	
Special Services	<u>15,290</u>
Municipal Athletic Programming	
From Capital Projects Fund	
City Sales Tax	<u>19,206</u>
Parks and Recreation Grants and Aids	
From Enterprise Fund	
Special Services	<u>30,000</u>
Library Aids and Grants	
From General Fund	310,000
From Special Revenue Fund	
Community Development Block Grant	<u>78,881</u>
	<u>388,881</u>
HRA Federal and State Programs	
From Enterprise Fund	
HRA Loan Enterprise	<u>88,411</u>
Total Transfers In	<u>8,108,405</u>
Summary of Transfers In	
From General Fund	5,690,483
From Special Revenue Funds	2,005,751
From Capital Projects Funds	40,426
From Enterprise Funds	<u>371,745</u>
Total	<u>8,108,405</u>

DEBT SERVICE

G.O. Special Assessment - Streets	
From Capital Projects Fund	
From Capital Improvement Projects	<u>2,915</u>
City Revenue Bonds and Other Long-Term Debt	
From Debt Service Fund	
HRA General Debt Service	<u>106,046</u>
Total Transfers In	<u>108,961</u>
Summary of Transfers In	
From Debt Service Funds	106,046
From Capital Projects Funds	<u>2,915</u>
Total	<u>108,961</u>

continued

CAPITAL PROJECTS

City Sales Tax	
From Debt Service Fund	
HRA General Debt Service	8,110,896
From Enterprise Fund	
HRA Loan Enterprise	42,747
	<u>8,153,643</u>
City Downtown Capital Projects	
From Debt Service Fund	
HRA General Debt Service	4,394,911
	<u>4,394,911</u>
HRA Tax Increment	
From Special Revenue Fund	
State Grant Programs	799,685
From Debt Service Fund	
HRA General Debt Service	400,000
From Capital Projects Fund	
City Downtown Capital Projects	2,590,000
From Enterprise Fund	
HRA Loan Enterprise	695,740
	<u>4,485,425</u>
Total Transfers In	<u>17,033,979</u>
Summary of Transfers In	
From Special Revenue Funds	799,685
From Debt Service Funds	12,905,807
From Capital Projects Funds	2,590,000
From Enterprise Funds	738,487
	<u>17,033,979</u>
Total	<u>17,033,979</u>
Total Nonmajor Governmental Funds	<u>25,251,345</u>

NON MAJOR PROPRIETARY FUNDS

ENTERPRISE

Special Services	
From General Fund	25,000
From Special Revenue Funds	
Special Projects - General Government	35,000
Parks and Recreation Grants and Aids	80,000
	<u>115,000</u>
	<u>140,000</u>
Rice and Arlington Sports Dome	
From General Fund	324,082
From Enterprise Fund	
Special Services	95,831
	<u>419,913</u>
Total Transfers In	<u>559,913</u>
Summary of Transfers In	
From General Fund	349,082
From Special Revenue Funds	115,000
From Enterprise Funds	95,831
	<u>559,913</u>
Total	<u>559,913</u>

continued

INTERNAL SERVICE

City Attorney - Outside Services	
From Special Revenue Fund	
License and Permit	64,445
	<hr/>
Public Works Engineering	
From Special Revenue Fund	
State Grant Programs	24,755
From Enterprise Fund	
Sewer Utility	53,723
	<hr/>
	78,478
	<hr/>
Public Works Traffic, Signal and Lighting Maintenance	
From Special Revenue Funds	
State Grant Programs	32,430
Parking and Transit	357,973
	<hr/>
	390,403
	<hr/>
From Capital Projects Fund	
Capital Improvement Projects	21,430
From Enterprise Fund	
Sewer Utility	8,875
	<hr/>
	420,708
	<hr/>
Asphalt Plant	
From Enterprise Fund	
Sewer Utility	9,854
	<hr/>
Public Works Equipment	
From Enterprise Fund	
Sewer Utility	10,337
	<hr/>
Public Works Administration	
From Enterprise Fund	
Sewer Utility	9,167
	<hr/>
Total Transfers In	592,989
	<hr/>
Summary of Transfers In	
From Special Revenue Funds	479,603
From Capital Projects Funds	21,430
From Enterprise Funds	91,956
	<hr/>
Total	592,989
	<hr/>

Total Nonmajor Proprietary Funds	1,152,902
	<hr/>

TOTAL TRANSFERS - IN	87,614,387
	<hr/>

Summary of Governmental Funds Transfers In

Major Funds	
General Fund	6,127,135
General Debt Service	4,008,287
HRA General Debt Service	22,182,533
Capital Improvement Projects	28,888,423
Non Major Funds	
Special Revenue	8,108,405
Debt Service	108,961
Capital Projects	17,033,979
	<hr/>

Total Governmental Funds Transfers In	86,457,723
	<hr/>

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS IN - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 48

Summary of Proprietary Funds Transfers In	
Major Funds	
HRA Parking	3,762
Non Major Funds	
Enterprise	559,913
Internal Service	<u>592,989</u>
Total Proprietary Funds Transfers In	<u>1,156,664</u>
 TOTAL TRANSFERS IN	 <u><u>87,614,387</u></u>

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

MAJOR GOVERNMENTAL FUNDS

General Fund

To Special Revenue Funds	
Crime Laboratory	30,000
Special Projects Police	642,138
Police Officers Clothing	444,563
Fire Protection Clothing	229,573
Street Repair and Cleaning	3,940,948
Municipal Stadium	93,261
Library Aids and Grants	310,000
	<u>5,690,483</u>
 To Debt Service Fund	
General Debt Service	<u>355,000</u>
 To Capital Projects Fund	
Capital Improvement Projects	<u>770,000</u>
 To Enterprise Funds	
Special Services	25,000
Rice and Arlington Sports Dome	324,082
	<u>349,082</u>
 Total Transfers Out	<u><u>7,164,565</u></u>
 Summary of Transfers Out	
To Special Revenue Funds	5,690,483
To Debt Service Funds	355,000
To Capital Projects Funds	770,000
To Enterprise Funds	349,082
	<u>7,164,565</u>
 Total	<u><u>7,164,565</u></u>

HRA General Fund

To General Fund	68,486
To Debt Service Fund	
HRA General Debt Service	<u>244,098</u>
 Total Transfers Out	<u><u>312,584</u></u>
 Summary of Transfers Out	
To General Fund	68,486
To Debt Service Funds	<u>244,098</u>
 Total	<u><u>312,584</u></u>

HRA General Debt Service

To Debt Service Fund	
Revenue Notes and Other Long-Term Debt	106,046
To Capital Projects Funds	
City Sales Tax	8,110,896
City Downtown Capital Projects	4,394,911
HRA Tax Increment	<u>400,000</u>
	<u>12,905,807</u>
 To Enterprise Fund	
HRA Parking	<u>3,762</u>
 Total Transfers Out	<u><u>13,015,615</u></u>

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

Summary of Transfers Out	
To Debt Service Funds	106,046
To Capital Projects Funds	12,905,807
To Enterprise Funds	3,762
	<hr/>
Total	13,015,615
	<hr/>
Capital Improvement Projects	
To General Fund	636,734
To Special Revenue Fund	
Finance Special Projects	21,220
To Debt Service Funds	
HRA General Debt Service	3,097,220
G.O. Special Assessment - Streets	2,915
	<hr/>
	3,100,135
To Internal Service Fund	
Public Works Traffic, Signal and Lighting Maintenance	21,430
	<hr/>
Total Transfers Out	3,779,519
	<hr/>
Summary of Transfers Out	
To General Fund	636,734
To Special Revenue Funds	21,220
To Debt Service Funds	3,100,135
To Internal Service Funds	21,430
	<hr/>
Total	3,779,519
	<hr/>
Total Major Governmental Funds	24,272,283
	<hr/>
MAJOR PROPRIETARY FUNDS	
RiverCentre Operating	
To Debt Service Fund	
HRA General Debt Service	125,000
	<hr/>
Total Transfers Out	125,000
	<hr/>
Sewer Utility	
To General Fund	83,000
To Special Revenue Funds	
Finance Special Projects	77,604
Street Repair and Cleaning	143,208
Lighting Maintenance Assessment Districts	778
Right of Way	7,919
Solid Waste and Recycling	6,139
	<hr/>
	235,648
To Debt Service Fund	
General Debt Service	1,723,600
To Capital Projects Fund	
Capital Improvement Projects	8,603,167
To Internal Service Funds	
Public Works Engineering	53,723
Public Works Traffic, Signal and Lighting Maintenance	8,875
Asphalt Plant	9,854
Public Works Equipment	10,337
Public Works Administration	9,167
	<hr/>
	91,956
	<hr/>
Total Transfers Out	10,737,371
	<hr/>

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

Summary of Transfers Out	
To General Fund	83,000
To Special Revenue Funds	235,648
To Debt Service Funds	1,723,600
To Capital Projects Funds	8,603,167
To Internal Service Funds	91,956
	<hr/>
Total	10,737,371
	<hr/>
HRA Loan Enterprise	
To Special Revenue Fund	
HRA Federal and State Programs	88,411
To Debt Service Fund	
HRA Debt Service	344,054
To Capital Projects Funds	
City Sales Tax	42,747
HRA Tax Increment	695,740
	<hr/>
	738,487
	<hr/>
Total Transfers Out	1,170,952
	<hr/>
Summary of Transfers Out	
To Special Revenue Funds	88,411
To Debt Service Funds	344,054
To Capital Projects Funds	738,487
	<hr/>
Total	1,170,952
	<hr/>
Total Major Proprietary Funds	12,033,323
	<hr/>
NON MAJOR GOVERNMENTAL FUNDS	
SPECIAL REVENUE	
Special Projects - General Government	
To General Fund	2,886,639
To Enterprise Fund	
Special Services	35,000
	<hr/>
	2,921,639
	<hr/>
Finance Special Projects	
To General Fund	32,636
	<hr/>
Cable Communications	
To General Fund	868,411
	<hr/>
Charitable Gambling Enforcement	
To General Fund	10,000
	<hr/>
Utilities Rate Investigation Administration	
To General Fund	50,000
	<hr/>
Property Code Enforcement	
To General Fund	2,017
	<hr/>
License and Permit	
To General Fund	71,351
To Special Revenue Fund	
Special Projects Police	13,500
To Internal Service Fund	
City Attorney - Outside Services	64,445
	<hr/>
	149,296
	<hr/>
	continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

Police Services - Pension Assets	
To Special Revenue Fund	
Police Officers Clothing	<u>7,029</u>
Parking Enforcement	
To Special Revenue Fund	
Police Officers Clothing	<u>3,993</u>
Special Projects Police	
To General Fund	32,158
To Special Revenue Funds	
License and Permit	1,000
Police Officers Clothing	<u>14,376</u>
	<u>15,376</u>
	<u>47,534</u>
Street Repair and Cleaning	
To General Fund	3,157
To Special Revenue Fund	
Finance Special Projects	<u>79,804</u>
	<u>82,961</u>
Right of Way	
To General Fund	<u>2,105</u>
Como Campus	
To General Fund	<u>34,000</u>
Parks and Recreation Grants and Aids	
To General Fund	381,374
To Special Revenue Fund	
Como Campus	403,133
To Enterprise Fund	
Special Services	<u>80,000</u>
	<u>864,507</u>
Community Development Block Grant	
To Special Revenue Funds	
Special Projects - General Government	41,078
Property Code Enforcement	358,813
Library Aids and Grants	<u>78,881</u>
	<u>478,772</u>
To Capital Projects Fund	
Capital Improvement Projects	<u>1,157,073</u>
	<u>1,635,845</u>
State Grant Programs	
To Capital Projects Fund	
HRA Tax Increment	799,685
To Internal Service Funds	
Public Works Engineering	24,755
Public Works Traffic, Signal and Lighting Maintenance	<u>32,430</u>
	<u>57,185</u>
	<u>856,870</u>
	continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

Parking and Transit	
To General Fund	695,640
To Special Revenue Fund	
Parking Enforcement	1,004,144
To Internal Service Fund	
Public Works Traffic, Signal and Lighting Maintenance	357,973
	<u>2,057,757</u>
Total Transfers Out	<u>9,626,600</u>
Summary of Transfers Out	
To General Fund	5,069,488
To Special Revenue Funds	2,005,751
To Capital Projects Funds	1,956,758
To Enterprise Funds	115,000
To Internal Service Funds	479,603
	<u>9,626,600</u>
Total	<u>9,626,600</u>

CAPITAL PROJECTS

Capital Improvement Bonds	
To Debt Service Fund	
General Debt Service	929,687
To Capital Projects Fund	
Capital Improvement Projects	17,804,525
	<u>18,734,212</u>
City Sales Tax	
To General Fund	10,000
To Special Revenue Fund	
Municipal Athletic Programming	19,206
To Debt Service Fund	
HRA General Debt Service	12,935,786
To Capital Projects Fund	
Capital Improvement Projects	553,658
	<u>13,518,650</u>
City Downtown Capital Projects	
To Capital Projects Fund	
HRA Tax Increment	2,590,000
To Debt Service Fund	
General Debt Service	1,000,000
	<u>3,590,000</u>
HRA Tax Increment	
To Debt Service Fund	
HRA General Debt Service	5,436,375
	<u>5,436,375</u>
Total Transfers Out	<u>41,279,237</u>
Summary of Transfers Out	
To General Fund	10,000
To Special Revenue Funds	19,206
To Debt Service Funds	20,301,848
To Capital Projects Funds	20,948,183
	<u>41,279,237</u>
Total	<u>41,279,237</u>

Total Nonmajor Governmental Funds	<u>50,905,837</u>
--	--------------------------

continued

NON MAJOR PROPRIETARY FUNDS

ENTERPRISE

Special Services	
To General Fund	59,863
To Special Revenue Funds	
Parks and Recreation Grants and Aids	30,000
Special Recreation Activities	15,290
	<u>45,290</u>
To Enterprise Fund	
Rice and Arlington Sports Dome	95,831
	<u>200,984</u>
Impounding Lot	
To General Fund	93,888
To Special Revenue Fund	
Police Officers Clothing	2,396
	<u>96,284</u>
Total Transfers Out	<u>297,268</u>
Summary of Transfers Out	
To General Fund	153,751
To Special Revenue Funds	47,686
To Enterprise Funds	95,831
Total	<u>297,268</u>

INTERNAL SERVICE

City Attorney - Outside Services	
To General Fund	68,022
Purchasing's Value Added Services	
To General Fund	4,505
Real Estate Management	
To General Fund	643
Public Works Engineering	
To General Fund	11,690
Public Works Administration	
To General Fund	2,985
Planning and Economic Development Administration	
To General Fund	17,831
Total Transfers Out	<u>105,676</u>
Summary of Transfers Out	
To General Fund	105,676
Total	<u>105,676</u>
Total Nonmajor Proprietary Funds	<u>402,944</u>

TOTAL TRANSFERS OUT	<u>87,614,387</u>
---------------------	-------------------

continued

City of Saint Paul, Minnesota
SCHEDULE OF TRANSFERS OUT - DETAIL
For the Fiscal Year Ended December 31, 2002

Exhibit 49

Summary of Governmental Funds Transfers Out

Major Funds	
General Fund	7,164,565
HRA General Fund	312,584
HRA General Debt Service	13,015,615
Capital Improvement Projects	3,779,519
Non Major Funds	
Special Revenue	9,626,600
Capital Projects	41,279,237
	<hr/>
Total Governmental Funds Transfers Out	75,178,120

Summary of Proprietary Funds Transfers Out

Major Funds	
RiverCentre Operating	125,000
Sewer Utility	10,737,371
HRA Loan Enterprise	1,170,952
Non Major Funds	
Enterprise	297,268
Internal Service	105,676
	<hr/>
Total Proprietary Funds Transfers Out	12,436,267

TOTAL TRANSFERS OUT	<hr/> <hr/>
---------------------	-------------

Statistical Section

City of Saint Paul, Minnesota
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
Last Ten Fiscal Years

Table 1

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General Government	\$18,623,331	\$18,040,480	\$18,233,182	\$20,668,759	\$22,873,962	\$24,328,255	\$28,280,263	\$28,353,225	\$30,015,619	\$27,107,240
Public Safety	62,524,640	62,768,683	64,398,784	86,444,664	88,828,322	95,641,137	93,885,869	98,149,848	103,024,054	110,970,143
Highways and Streets	20,925,103	21,461,638	19,741,259	22,232,657	22,410,127	22,580,421	23,572,779	24,337,906	25,006,840	24,059,026
Health	8,817,456	9,229,396	10,204,691	10,648,558	9,227,008	5,467,833	4,445,005	4,597,617	4,141,380	4,114,552
Culture & Recreation	23,682,348	24,166,084	25,072,080	30,064,635	30,774,707	35,101,870	33,408,410	35,058,682	37,240,026	39,934,033
Urban Redevelopment	21,341,265	24,352,652	21,557,322	22,510,979	18,794,682	21,621,726	22,798,543	22,618,333	27,108,915	-
Economic Development	2,415,057	2,314,574	1,374,782	1,297,264	1,294,626	1,430,306	1,357,223	2,005,589	1,659,167	-
Economic Opportunity	6,785,623	5,698,824	6,445,449	5,532,007	4,756,020	4,742,341	4,598,950	3,799,042	363,253	-
Housing and Economic Development (1)	-	-	-	-	-	-	-	-	-	29,495,819
Employee Fringe Benefits (2)	20,617,428	26,132,064	26,531,710	-	-	-	-	-	-	-
Other	4,583,438	5,327,326	4,729,901	4,305,165	5,623,524	4,970,649	5,028,773	5,408,793	6,134,183	5,523,784
Capital Outlay	3,724,762	6,301,283	6,292,759	4,794,214	5,562,053	6,412,097	6,535,495	6,087,529	5,475,204	3,866,598
Debt	117,268,645	45,109,635	44,649,157	54,302,968	44,525,564	67,249,231	57,156,656	59,146,852	74,942,747	56,330,782
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$311,309,096</u>	<u>\$250,902,639</u>	<u>\$249,231,076</u>	<u>\$262,801,870</u>	<u>\$254,670,595</u>	<u>\$289,545,866</u>	<u>\$281,067,966</u>	<u>\$289,563,416</u>	<u>\$315,111,388</u>	<u>\$301,401,977</u>

(1) The Urban Redevelopment, Economic Development and Economic Opportunity Functions are reported as Housing and Economic Development beginning in 2002

(2) Beginning in 1996, Employer Fringe Benefits expenditures were functionalized.

unaudited

City of Saint Paul, Minnesota
GENERAL GOVERNMENTAL REVENUES BY SOURCE
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
Last Ten Fiscal Years

Table 2

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Taxes										
General Property from Taxpayers	\$63,101,153	\$64,370,920	\$63,981,888	\$63,431,485	\$63,095,623	\$63,123,987	\$63,121,981	\$62,794,192	\$62,626,729	\$58,209,650
Tax Incremental Districts	6,045,757	8,857,452	6,479,788	7,170,358	9,172,961	9,837,655	11,252,416	14,495,741	16,329,765	7,775,248
Other	17,574,048	17,467,003	17,987,119	18,897,175	20,897,591	19,953,666	20,578,905	22,064,446	22,489,694	23,472,380
Total Taxes	86,720,958	90,695,375	88,448,795	89,499,018	93,166,175	92,915,308	94,953,302	99,354,379	101,446,188	89,457,278
Licenses & Permits	5,290,435	5,197,111	5,810,981	6,565,312	6,921,815	8,216,430	8,864,748	8,749,454	8,499,506	9,338,920
Intergovernmental Revenue										
Federal	15,975,699	17,983,727	23,201,197	21,563,047	20,765,042	25,223,768	20,530,782	17,952,926	11,667,628	17,177,138
State	70,821,985	78,669,315	78,555,304	81,589,916	84,838,349	84,287,349	84,300,609	83,905,894	91,581,196	92,118,978
County	1,222,367	1,187,858	2,044,163	1,032,277	2,228,322	2,021,911	1,201,607	1,223,331	1,234,778	1,339,439
Other	2,077,600	2,338,382	1,689,882	2,515,803	2,792,214	2,359,928	3,763,964	4,420,777	6,497,217	6,142,800
Total Intergovernmental Revenue	90,097,651	100,179,282	105,490,546	106,701,043	110,623,927	113,892,956	109,796,962	107,502,928	110,980,819	116,778,355
Fees, Sales and Service	19,973,202	18,922,521	19,637,028	20,543,227	23,891,194	27,753,784	28,951,470	31,646,269	35,011,278	34,980,944
Assessments	14,326,994	14,622,108	14,703,313	14,785,434	14,041,564	13,823,280	14,115,503	14,680,200	13,019,024	14,472,122
Investment Income and Other Interest Earned	14,923,392	5,291,809	6,739,934	8,695,825	8,390,878	11,983,429	12,229,950	25,544,082	13,348,117	10,965,584
Miscellaneous	4,734,062	5,921,497	5,128,438	4,937,470	5,403,196	5,987,291	7,563,029	15,473,240	17,855,188	14,985,872
Total Revenues	\$236,066,694	\$240,829,703	\$245,959,035	\$251,727,329	\$262,438,749	\$274,572,478	\$276,474,964	\$302,950,552	\$300,160,120	\$290,979,075

unaudited

City of Saint Paul, Minnesota
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (1)
 Last Ten Fiscal Years

Table 3

Fiscal Year	Total Taxes	General Property Taxes (2)	Tax Increment Districts	Other Taxes						
				Total Other Taxes	Penalties & Interest on Property Tax (3)	Forfeited Tax Sale Apportionment	Gross Earnings Franchise Fee	City Sales Tax	Hotel-Motel Tax	Drug Store & Mortuary Tax
1993	\$ 91,872,815	\$ 63,101,153	\$10,046,758	\$ 18,724,904	-	\$ 19,769	\$ 15,692,223	\$ 1,150,856	\$ 1,857,891	\$ 4,165
1994	103,593,925	64,370,920	12,929,042	26,293,963	-	17,948	15,493,624	8,826,960	1,952,871	2,560
1995	99,689,010	63,981,888	8,484,106	27,223,016	-	120,214	15,823,998	9,235,897	2,040,727	2,180
1996	99,357,243	63,431,485	7,527,932	28,397,826	-	123,549	16,589,134	9,500,651	2,182,090	2,402
1997	103,435,973	63,095,623	9,645,459	30,694,891	-	154,226	18,490,981	9,797,300	2,247,879	4,505
1998	104,198,269	63,123,987	10,577,803	30,496,479	-	136,497	17,266,438	10,542,813	2,549,326	1,405
1999	106,878,131	63,121,981	12,347,861	31,408,289	79,630	296,455	17,725,621	10,829,384	2,473,549	3,650
2000	113,414,530	62,794,192	15,548,260	35,072,078	105,584	361,486	18,854,325	13,007,632	2,740,548	2,503
2001	117,411,554	62,626,729	18,862,952	35,921,873	133,311	227,873	19,414,538	13,432,179	2,712,042	1,930
2002	105,083,556	58,209,650	10,057,334	36,816,572	87,670	203,109	20,461,718	13,344,192	2,717,163	2,720

(1) Includes all Governmental Funds

Reconciliation to Total Taxes as presented on Table 2:

Total Taxes per Table 2 \$89,457,278

Add: Taxes in Capital Projects Funds -

Tax Increment Districts 2,282,086

City Sales Tax 13,344,192

Total Governmental Fund Tax Revenues \$105,083,556

(2) General Property Taxes excludes Homestead Credit.

General Property Taxes includes Current and Prior Year Collections.

(3) Effective 1999, as established by Minn. Stat. 276.131, a portion of the penalties and interest collected on real estate taxes were allocated to the City.

unaudited

City of Saint Paul, Minnesota
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Table 4

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002 (2)
Tax Levy Spread (1)										
Due from Taxpayers	\$65,665,752	\$65,285,356	\$65,008,672	\$64,227,810	\$62,736,981	\$62,393,283	\$62,393,749	\$62,394,377	\$62,391,472	\$57,814,738
State Credits and Aids	19,445,655	19,961,964	20,292,966	19,619,305	20,022,247	20,022,752	20,012,573	20,809,726	20,814,829	4,578,654
Total Tax Levy Spread	85,111,407	85,247,320	85,301,638	83,847,115	82,759,228	82,416,035	82,406,322	83,204,103	83,206,301	62,393,392
Collection of Current Year Tax Levy										
From Taxpayers	62,244,564	63,342,796	63,196,598	62,482,939	61,455,819	61,293,022	61,519,137	61,254,527	61,343,240	56,678,598
State Credits and Aids	19,445,655	19,961,964	20,292,966	19,597,855	20,022,247	20,015,054	20,012,573	20,809,726	20,814,829	4,578,654
Total Collection of Current Levy	81,690,219	83,304,760	83,489,564	82,080,794	81,478,066	81,308,076	81,531,710	82,064,253	82,158,069	61,257,252
Percentage of Current Year Levy Collected From Taxpayers	94.79	97.02	97.21	97.28	97.96	98.24	98.60	98.17	98.32	98.03
State Credits and Aids	100.00	100.00	100.00	99.89	100.00	99.96	100.00	100.00	100.00	100.00
Total Percentage of Current Levy Collected	95.98	97.72	97.88	97.89	98.45	98.66	98.94	98.63	98.74	98.18
Collection of Prior Years' Taxes										
From Taxpayers	73,026	243,215	-	160,290	836,395	981,403	752,776	704,749	450,330	755,900
State Credits and Aids	-	-	-	-	-	-	-	-	-	-
Total Collection of Prior Years' Taxes	73,026	243,215	-	160,290	836,395	981,403	752,776	704,749	450,330	755,900
Total Collections From Taxpayers	62,317,590	63,586,011	63,196,598	62,643,229	62,292,214	62,274,425	62,271,913	61,959,276	61,793,570	57,434,498
State Credits and Aids	19,445,655	19,961,964	20,292,966	19,597,855	20,022,247	20,015,054	20,012,573	20,809,726	20,814,829	4,578,654
Total Collections	\$81,763,245	\$83,547,975	\$83,489,564	\$82,241,084	\$82,314,461	\$82,289,479	\$82,284,486	\$82,769,002	\$82,608,399	\$62,013,152
Percentage of Total Collections to Tax Levy	96.07	98.01	97.88	98.08	99.46	99.85	99.85	99.48	99.28	99.39
Accumulated Delinquent Taxes	\$6,307,292	\$5,094,235	\$4,062,395	\$3,388,266	\$2,918,052	\$2,072,197	\$1,831,429	\$1,890,740	\$2,027,582	\$1,630,178
Percentage of Accumulated Delinquent Taxes to Current Year Tax Levy	7.41	5.98	4.76	4.04	3.53	2.51	2.22	2.27	2.44	2.61

(1) The tax levy spread is different than the tax levy certified (as presented in Table 7) due to the property tax rate rounding factor.

(2) Beginning year 2002, the State of Minnesota eliminated HACA Aid which was considered part of the Property Tax Levy. The Market Value Homestead Credit was created which reduces the property tax paid by qualified homeowners with the State of Minnesota paying the difference directly to the taxing district.

Notes: Collections do not include Tax Increment Districts.

Above data does not include Housing and Redevelopment (HRA), Table 5 presents separately the HRA (Component Unit) data

unaudited

City of Saint Paul, Minnesota
PROPERTY TAX LEVIES AND COLLECTIONS
HOUSING AND REDEVELOPMENT AUTHORITY OF THE CITY OF SAINT PAUL
(Component Unit)
Last Ten Fiscal Years

Table 5

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002 (2)
Tax Levy Spread (1)										
Due From Taxpayers	\$821,733	\$804,025	\$806,233	\$812,374	\$807,154	\$851,869	\$851,385	\$840,837	\$841,002	\$778,549
State Credits and Aids	251,866	260,585	258,076	250,825	258,081	258,088	258,088	268,900	268,900	61,625
Total Tax Levy Spread	1,073,599	1,064,610	1,064,309	1,063,199	1,065,235	1,109,957	1,109,473	1,109,737	1,109,902	840,174
Collection of Current Year Tax Levy										
From Taxpayers	778,761	771,000	779,586	785,720	789,421	835,101	839,837	824,993	824,975	761,460
State Credits and Aids	251,866	260,585	259,709	252,199	258,081	258,112	258,237	268,900	268,900	61,625
Total Collection of Current Levy	1,030,627	1,031,585	1,039,295	1,037,919	1,047,502	1,093,213	1,098,074	1,093,893	1,093,875	823,085
Percentage of Current Year Levy Collected										
From Taxpayers	94.77	95.89	96.69	96.72	97.80	98.03	98.64	98.12	98.09	97.81
State Credits and Aids	100.00	100.00	100.63	100.55	100.00	100.01	100.06	100.00	100.00	100.00
Total Percentage of Current Levy Collected	96.00	96.90	97.65	97.62	98.34	98.49	98.97	98.57	98.56	97.97
Collection of Prior Years' Taxes										
From Taxpayers	4,802	13,909	5,704	2,536	13,988	14,461	10,231	9,923	8,184	13,691
Total Collections										
From Taxpayers	783,563	784,909	785,290	788,256	803,409	849,562	850,068	834,916	833,159	775,151
State Credits and Aids	251,866	260,585	259,709	252,199	258,081	258,112	258,237	268,900	268,900	61,625
Total Collections	\$1,035,429	\$1,045,494	\$1,044,999	\$1,040,455	\$1,061,490	\$1,107,674	\$1,108,305	\$1,103,816	\$1,102,059	\$836,776
Percentage of Total Collections										
to Tax Levy	96.44	98.20	98.19	97.86	99.65	99.79	99.89	99.47	99.29	99.60
Accumulated Delinquent Taxes	\$83,336	\$66,185	\$52,314	\$43,022	\$37,215	\$25,515	\$24,726	\$25,702	\$27,368	\$21,723
Percentage of Accumulated										
Delinquent Taxes to										
Current Year Tax Levy	7.76	6.22	4.92	4.05	3.49	2.30	2.23	2.32	2.47	2.59

(1) The tax levy spread is different than the tax levy certified (as presented in Table 7) due to the property tax rate rounding factor

(2) Beginning year 2002, the State of Minnesota eliminated HACA Aid which was considered part of the Property Tax Levy. The Market Value Homestead Credit was created which reduces the property tax paid by the qualified homeowners with the State of Minnesota paying the difference directly to the taxing district.

Note: Collections do not include Tax Increment Districts.

unaudited

City of Saint Paul, Minnesota
NET TAX CAPACITY AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
 Last Ten Fiscal Years

Table 6

<u>Levy/Payable</u>	<u>1992/93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>
<u>Net Tax Capacity (1)</u>										
Real Property	\$141,839,532	\$136,048,562	\$135,998,055	\$135,048,377	\$138,599,541	\$130,675,095	\$127,972,534	\$136,341,655	\$153,846,857	\$125,778,471
Personal Property	13,465,572	12,396,533	11,927,896	12,964,361	11,933,532	10,401,385	8,890,262	8,950,439	8,532,478	5,669,437
Fiscal Disparity										
Contribution from Saint Paul	(17,769,567)	(16,548,474)	(14,290,445)	(13,752,796)	(12,761,484)	(12,062,762)	(12,043,718)	(13,246,125)	(15,745,914)	(13,175,636)
Distribution to Saint Paul	43,078,794	40,905,294	35,922,987	39,063,462	41,941,569	40,248,863	37,734,195	40,517,488	42,896,691	32,136,403
Total Net Tax Capacity (2)	\$180,614,331	\$172,801,915	\$169,558,493	\$173,323,404	\$179,713,158	\$169,262,581	\$162,553,273	\$172,563,457	\$189,530,112	\$150,408,675
<u>Estimated Market Value</u>										
Real Property	\$7,095,126,452	\$7,064,752,000	\$7,091,554,700	\$7,119,832,200	\$7,286,635,600	\$7,661,001,750	\$8,198,239,200	\$8,866,358,001	\$10,787,990,700	\$12,760,749,800
Personal Property	348,088,700	315,236,200	302,742,300	298,687,300	286,910,400	293,084,700	290,346,300	303,045,300	277,175,200	286,133,500
Total Estimated Market Value (2)	\$7,443,215,152	\$7,379,988,200	\$7,394,297,000	\$7,418,519,500	\$7,573,546,000	\$7,954,086,450	\$8,488,585,500	\$9,169,403,301	\$11,065,165,900	\$13,046,883,300
Ratio of Total Assessed/ Total Net Tax Capacity to Total Estimated Market Value	.0243:1	.0234:1	.0229:1	.0234:1	.0237:1	.0213:1	.0191:1	.0188:1	.0171:1	.0115:1

(1) Beginning with taxes payable in 1990, net tax capacity replaced gross tax capacity as a basis on which taxes were levied.
 Net tax capacity differs from gross tax capacity primarily by having lower values for homestead and certain agricultural property.

(2) Prior to 1998, net tax capacity did not include tax increment reductions. Values for real and personal property and the total net tax capacity have been restated for 1990 through 1997 to include those reductions.

unaudited

City of Saint Paul, Minnesota
PROPERTY TAX RATES AND TAX LEVIES (Certified to County)
DIRECT AND OVERLAPPING GOVERNMENTS
 Last Ten Fiscal Years

Table 7

Fiscal Year	City of Saint Paul	School District 625	Housing & Redevelopment Authority	Port Authority	Ramsey County	Special Districts	Total
TAX CAPACITY RATES (PER \$100 OF ADJUSTED TAX CAPACITY VALUE)							
1993	36.608	54.631	0.453	0.790	38.746	4.520	135.748
1994	37.902	62.093	0.466	1.616	40.623	4.786	147.486
1995	38.389	66.234	0.478	1.351	40.875	4.699	152.026
1996	36.598	69.662	0.466	1.369	40.022	4.973	153.090
1997	34.374	69.219	0.444	1.309	40.200	5.256	150.802
1998	36.003	60.203	0.501	1.359	42.008	5.579	145.653
1999	37.517	63.926	0.509	1.426	42.879	5.934	152.191
2000	35.395	63.717	0.476	1.337	40.712	6.188	147.825
2001	32.115	57.529	0.433	1.210	38.466	7.029	136.782
2002	37.892	34.772	0.510	1.700	50.517	4.532	129.923
TAX LEVIES (1)							
1993	\$85,109,112	\$108,488,473	\$1,071,823	\$2,623,438	\$75,633,862	\$9,078,941	\$282,005,649
1994	85,245,346	114,753,426	1,063,803	2,878,162	76,401,496	8,972,567	289,314,800
1995	85,301,348	121,048,030	1,063,994	2,697,300	76,149,524	8,691,092	294,951,288
1996	83,847,115	128,067,840	1,064,309	2,668,158	75,674,955	9,145,642	300,468,019
1997	82,758,996	131,094,265	1,064,309	2,678,055	77,953,834	9,720,998	305,270,457
1998	82,416,015	114,384,121	1,109,074	2,645,107	162,516,474	12,770,986	375,841,777
1999	82,405,836	108,599,144	1,109,074	2,650,000	162,516,474	14,886,917	372,167,445
2000	83,202,989	112,350,891	1,109,074	2,650,000	165,546,024	14,000,263	378,859,241
2001	83,208,092	112,158,774	1,109,074	2,645,000	172,225,465	16,606,957	387,953,362
2002	62,393,263	53,799,194	840,174	2,640,000	180,723,664	10,953,106	311,349,401

(1) 1993 - 2001 Tax Levies for City of Saint Paul and Housing & Redevelopment Authority included HACA Aid paid by the State of Minnesota. Beginning year 2002, HACA Aid was eliminated. Local Government Aid was increased to compensate for the elimination of HACA Aid

Note: In addition to the above, the following tax rates and tax levies were applied against portions of Saint Paul.

Metropolitan Watershed District			Tax Increment Districts		
Fiscal Year	Tax Rate	Tax Levies	Tax Rates		
			Without METRO W/S Dist	Including METRO W/S Dist	Tax Levies
1993	3.830	\$796,461	135.748	139.578	\$19,630,453
1994	2.618	526,128	147.486	150.104	18,380,199
1995	2.799	512,951	152.026	154.825	15,338,899
1996	2.352	561,072	153.090	155.442	13,987,671
1997	2.036	537,902	150.802	152.838	14,562,064
1998	2.511	655,805	145.653	148.165	15,316,318
1999	2.321	637,535	152.191	154.513	17,259,113
2000	1.898	554,909	147.825	149.721	20,346,267
2001	1.759	535,548	135.883	137.635	24,806,994
2002	2.265	632,713	128.937	132.028	16,867,927

unaudited

City of Saint Paul, Minnesota
PRINCIPAL TAXPAYERS
 December 31, 2002

Table 8

<u>Taxpayers</u>	<u>Type of Property</u>	<u>2001 Net Tax Capacity for Taxes Payable in 2002</u>	<u>Percentage of 2001 Total Net Tax Capacity for Taxes Payable in 2002</u>
Xcel Energy	Utility	\$7,147,750	4.74%
The St. Paul Companies	Corporate Headquarters	2,604,429	1.73%
Capitol City Property Management Inc.	Office Building (401 Building)	2,333,186	1.55%
Principal Mutual Life Insurance Co.	Office Building (World Trade Center)	1,985,730	1.32%
Vance Minnesota	Office Building	1,506,015	1.00%
Ford Motor Company	Automobile Manufacturing	1,072,191	0.71%
Minnesota Life Insurance Co.	Corporate Headquarters	1,065,744	0.71%
St. Paul Real Estate LLC	Office Building (Firstar Bank Building)	1,036,547	0.69%
St. Paul Burlington LP	Office Building (US Bank Trust Center)	945,341	0.63%
Meritex Enterprises	Warehouse	944,183	0.63%
		<u>\$20,641,116</u>	<u>13.7%</u>

Data Source

Ramsey County Property Taxation

unaudited

City of Saint Paul, Minnesota
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
 Last Ten Fiscal Years

Table 9

<u>Fiscal Years</u>	<u>Special Assessment Billings</u>	<u>Special Assessments Collected (1)</u>
1993	\$17,295,517	\$19,294,909
1994	18,179,345	20,168,439
1995	19,226,980	22,389,516
1996	20,119,449	22,022,138
1997	20,202,390	22,684,461
1998	19,738,520	22,465,226
1999	19,826,210	23,048,112
2000	19,563,377	22,110,019
2001	21,145,463	24,041,454
2002	20,828,097	23,806,996

(1) Assessments collected include prepayments

unaudited

City of Saint Paul, Minnesota
COMPUTATION OF LEGAL DEBT MARGIN
December 31, 2002

Table 10

DEBT LIMIT			\$517,737,639
GENERAL OBLIGATION BONDS:			
A. <u>Within Statutory Bonded Debt Limit:</u>			
Capital Improvement		\$101,250,000	
B. <u>Outside Statutory Bonded Debt Limit:</u>			
Urban Renewal	\$570,000		
Urban Renewal Refunding	300,000		
Water Pollution Abatement	930,000		
Water Pollution Abatement Refunding	1,835,000		
HRA Block 39 Tax Increment	39,145,000		
HRA Midway Market Place Tax Increment	5,660,000		
HRA Riverfront Tax Increment Refunding	10,185,000	\$58,625,000	
C. <u>Outside Statutory Bonded Debt Limit - Revenue Supported</u>			
Assessed Reconstruction G.O. Special Assessment Bonds	\$21,370,000		
Sewer Utility General Obligation Bonds	4,045,000	\$25,415,000	
TOTAL GENERAL OBLIGATION BONDS		\$185,290,000	
REVENUE BONDS		\$267,534,000	
TOTAL GROSS DEBT (BONDED)		\$452,824,000	
DEDUCTIONS: (Allowable under MSA 475.51 Subd. 4)			
General Obligation Bonds			
Reserve for 2002 Appropriations	\$15,915,000		
Outside Statutory Debt Limit	58,625,000		
Outside Statutory Debt Limit - Revenue Supported	25,415,000		
Revenue Bonds	267,534,000	\$367,489,000	
TOTAL NET DEBT (BONDED) APPLICABLE TO DEBT LIMIT			\$85,335,000
LEGAL DEBT MARGIN			\$432,402,639
DEBT LIMIT COMPUTATION			
Estimated Market Values (Levy 2002 - Payable 2003)			
Real Property Value		\$15,246,089,400	
Personal Property Value		286,055,300	
Estimated Market Value for Debt Limit Computation		15,532,144,700	
% Allowed for Statutory Bonded Debt			
Limit - MSA 475.53, Subd. 3			
and City Charter Section 10.14		x 3 1/3%	
DEBT LIMIT - Statutory Bonded Debt Limit			\$517,737,639

unaudited

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO TAXABLE ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA/
Last Ten Fiscal Years**

Fiscal Year	Population (1)	Taxable Assessed Value/ Net Tax Capacity (2)	General Bonded Debt (3)	Less General Debt Service Fund	Net General Bonded Debt	Ratio of Net General Bonded Debt to Taxable Assessed Value/ Gross/Net Tax Capacity	Net General Bonded Debt Per Capita
1993	272,243	\$180,614,331	\$122,825,000	\$26,997,465	\$95,827,535	.5306 : 1	351.99
1994	271,660	172,801,915	121,970,000	25,977,925	95,992,075	.5555 : 1	353.35
1995	271,120	169,558,493	116,075,000	24,684,981	91,390,019	.5390 : 1	337.08
1996	270,441	173,323,404	110,865,000	19,448,971	91,416,029	.5274 : 1	338.03
1997	269,636	179,713,158	109,950,000	20,693,442	89,256,558	.4967 : 1	331.03
1998	268,667	169,262,581	105,845,000	21,269,151	84,575,849	.4997 : 1	314.80
1999	266,927	162,553,273	102,780,000	19,760,708	83,019,292	.5107 : 1	311.02
2000	287,151	172,563,457	103,040,000	20,196,726	82,843,274	.4801 : 1	288.50
2001	287,260	189,530,112	104,135,000	22,046,641	82,088,359	.4331 : 1	285.76
2002	287,260	150,408,675	104,885,000	23,091,049	81,793,951	.5438 : 1	284.74

(1) 1992-1999, 2001 data based on Metropolitan Council estimates. 2000 data provided by U.S. Bureau of Census. For 2002, the 2001 Metropolitan Council estimate was used, as the 2002 estimate will not be out until July 2003.

(2) Taxable Assesed Value/Net Tax Capacity is net of tax increment reductions. The decline in taxable net tax capacity in 2002 is due to statutory changes in property classification rates.

(3) **GENERAL BONDED DEBT:**
General Obligation Bonds - General Property Tax Supported

2002 Data

\$104,885,000

unaudited

City of Saint Paul, Minnesota
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL OBLIGATION BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**
Last Ten Fiscal Years

Table 12

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service to General Governmental Expenditures (Percent)</u>
1993	\$26,130,000	\$7,741,656	\$33,871,656	\$311,309,096	10.88%
1994	21,905,000	7,029,099	28,934,099	250,902,639	11.53%
1995	19,195,000	6,569,374	25,764,374	249,231,076	10.34%
1996	23,550,000	5,942,887	29,492,887	262,801,870	11.22%
1997	19,300,000	5,612,116	24,912,116	254,670,595	9.78%
1998	20,030,000	5,129,463	25,159,463	289,545,866	8.69%
1999	19,440,000	5,411,699	24,851,699	281,067,966	8.84%
2000	18,740,000	4,942,181	23,682,181	289,563,416	8.18%
2001	17,905,000	4,889,588	22,794,588	315,111,388	7.23%
2002	18,250,000	4,851,346	23,101,346	301,401,977	7.66%

Note: Total Debt Service reflects principal and interest on General Obligation Bonds - Property Tax Supported.

unaudited

City of Saint Paul, Minnesota
COMPUTATION OF DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT
 December 31, 2002

Table 13

	<u>Gross General Bonded Debt</u>	<u>Net General Bonded Debt</u>	<u>Payable 2002 Net Tax Capacity</u>	<u>Percentage Applicable to City of Saint Paul</u>	<u>City of Saint Paul's Share of Debt</u>
Direct Debt					
City of Saint Paul	<u>\$104,885,000</u>	<u>\$81,793,310 (1)</u>	\$150,581,059	100.00%	<u>\$81,793,310</u>
Overlapping Debt					
County of Ramsey	90,155,000	75,815,462	315,970,775	47.66%	36,133,649
Metropolitan Council	<u>221,700,000</u>	<u>163,992,000</u>	1,964,914,748	7.66%	<u>12,561,787</u>
	<u>311,855,000</u>	<u>239,807,462</u>			<u>48,695,436</u>
Underlying Debt					
Port Authority of Saint Paul	15,140,000	4,947,600	150,581,059	100.00%	4,947,600
Independent School District #625	<u>244,197,377</u>	<u>238,132,377</u>	150,409,407	100.00%	<u>238,132,377</u>
	<u>259,337,377</u>	<u>243,079,977</u>			<u>243,079,977</u>
Total	<u><u>\$676,077,377</u></u>	<u><u>\$564,680,749</u></u>			<u><u>\$373,568,723</u></u>

(1) Net General Bonded Debt:

Total General Obligation Bonds - Property Tax Supported
 Less: Amount Available in General Debt Service Fund

\$104,885,000
(23,091,690)

Net General Bonded Debt

\$81,793,310

unaudited

City of Saint Paul, Minnesota
SCHEDULE OF REVENUE BOND COVERAGE
SEWER UTILITY ENTERPRISE FUND

Table 14

Fiscal Year	Gross Revenue (1)	Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			
				Principal	Interest	Total	Coverage
1993	\$33,496,249	\$23,171,937	\$10,324,312	\$2,590,000	\$5,411,635	\$8,001,635	1.29
1994	35,221,469	22,189,795	13,031,674	2,745,000	5,248,465	7,993,465	1.63
1995	38,541,113	24,531,269	14,009,844	2,915,000	5,070,040	7,985,040	1.75
1996	41,720,803	25,087,170	16,633,633	3,105,000	4,874,735	7,979,735	2.08
1997	41,484,508	25,300,245	16,184,263	3,310,000	4,660,490	7,970,490	2.03
1998	42,026,041	25,890,868	16,135,173	3,535,000	4,961,950	8,496,950	1.90
1999	40,865,689	22,657,077	18,208,612	4,415,000	2,805,990	7,220,990	2.52
2000	41,881,027	22,557,725	19,323,302	4,615,000	2,594,070	7,209,070	2.68
2001	41,477,527	22,332,571	19,144,956	4,845,000	2,363,320	7,208,320	2.66
2002	39,252,435	23,456,263	15,796,172	5,090,000	2,116,225	7,206,225	2.19

(1) Includes all Revenue, both Operating and Non-Operating, as defined in the Authorizing Resolutions.

(2) Includes all Current Expenses, both Operating and Non-Operating, except Depreciation, Amortization, Extraordinary Repairs and Debt Service as defined in the Authorizing Resolutions.

(3) Amount required to be turned over to Paying Agent in the current year.

Note: This table reflects revenue bond coverage for the Sewer Utility Fund's 1988 \$78,450,000 revenue bond issue.

unaudited

City of Saint Paul, Minnesota
SCHEDULE OF REVENUE BOND COVERAGE
RICE AND ARLINGTON SPORTS DOME ENTERPRISE FUND

Table 15

Fiscal Year	Gross Revenue (1)	Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			
				Principal	Interest	Total	Coverage
1997	\$156,166	\$102,475	\$53,691	\$ -	\$228,745	\$228,745	.23
1998	295,761	18,942	276,819	110,000	226,380	336,380	.82
1999	344,830	438,487	(93,657)	115,000	221,428	336,428	(.28)
2000	367,242	522,738	(155,496)	120,000	216,020	336,020	(.46)
2001	449,915	506,795	(56,880)	125,000	210,200	335,200	(.17)
2002	178,842	244,633	(65,791)	135,000	203,892	338,892	(.19)

(1) Includes all Revenue, both Operating and Non-Operating, as defined in the Authorizing Resolutions.

(2) Includes all Current Expenses, both Operating and Non-Operating, except Depreciation, Amortization, Extraordinary Repairs and Debt Service as defined in the Authorizing Resolutions.

(3) Amount required to be turned over to Paying Agent in the current year.

Note: This table reflects revenue bond coverage for the Rice Arlington Sports Dome Fund's 1996 \$4,135,000 revenue bond issue. 1997 was the first year of debt service requirements/payments.

unaudited

City of Saint Paul, Minnesota
DEMOGRAPHIC STATISTICS
 Last Ten Fiscal Years

Table 16

Fiscal Year	Population (1)	School Enrollment (2)		Total Labor Force (3)	Unemployment Rate (4)
		Public	Private		
1993	272,243	39,294	10,460	139,245	4.9%
1994	271,660	40,605	10,878	141,904	3.8%
1995	271,120	42,397	11,064	141,048	3.5%
1996	270,441	43,747	11,042	138,831	3.9%
1997	269,636	45,102	11,403	143,425	3.3%
1998	268,667	45,375	11,373	139,486	2.5%
1999	266,927	45,240	11,392	138,498	2.9%
2000	287,151	48,054	10,989	140,788	3.5%
2001	287,260	47,488	11,010	144,764	4.1%
2002	N/A	47,244	10,837	150,079	5.1%

(1) 1993-1999 and 2001 data based on Metropolitan Council estimates.

2000 data provided by U.S. Bureau of Census.

2002 estimate will not be available from Metropolitan Council until July 2003.

(2) Data provided by Independent School District #625. Figures represent elementary and secondary schools.

Public school enrollment figures include students in charter schools.

Students in community colleges not included.

(3) Annual average - not seasonally adjusted.

Data provided by Minnesota Department of Economic Security.

(4) Annual average - not seasonally adjusted.

Data provided by Minnesota Department of Economic Security.

unaudited

City of Saint Paul, Minnesota
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
 Last Ten Fiscal Years

Table 17

Fiscal Year	Property Value (1)			Commercial & Residential Construction (2)		Bank Deposits (in thousands) (3)
	Commercial	Residential	Nontaxable	Number of Permits	Value	
1993	\$2,268,570,902	\$4,826,555,550	\$2,209,844,500	22,722	\$237,908,635	\$2,113,716
1994	2,132,788,800	4,939,496,645	2,194,203,200	24,090	275,121,170	2,031,347
1995	2,063,271,600	5,028,283,100	2,205,101,800	23,421	336,660,106	2,313,109
1996	2,006,290,100	5,113,542,100	2,241,230,700	26,273	396,289,229	3,059,499
1997	2,029,259,900	5,257,375,700	2,244,702,300	25,642	417,938,697	3,049,803
1998	2,160,976,200	5,500,025,550	2,254,165,720	28,100	558,166,125	3,045,399
1999	2,332,266,761	5,865,972,439	2,621,978,900	29,996	605,666,792	6,162,533
2000	2,447,319,801	6,419,038,200	2,707,337,650	29,868	568,450,038	6,470,782
2001	2,896,782,362	7,891,208,338	3,283,221,700	30,476	553,362,498	5,391,778
2002	3,274,644,900	9,486,104,900	3,196,906,800	32,249	670,970,682	4,500,831

(1) Values are referred to as Estimated Market Values for Real Property and do not include personal property.
 Data provided by Ramsey County Taxation Office.

(2) Based on building and miscellaneous permits issued by the Office of License, Inspection and Environmental Protection.
 Property values are estimated construction costs (separate commercial & residential figures not available).

(3) Data for 1993-1998 bank deposits in commercial banks was provided by Northwestern Financial Review. This data includes deposits only for banks with main office located in the City of Saint Paul.
 Data for 1999-2002 was provided by the Federal Deposit Insurance Corporation and includes deposits for all banks located in the City of Saint Paul.

unaudited

TAXES DUE

Real Estate - First half, May 15; second half, October 15.

Personal Property - First half, August 31; second half, November 15; except taxes on taxable property leased from a governmental agency which are payable the same as real estate.

TAXES INTEREST DATE

First Monday in January

DISCOUNTS ALLOWED

None

PENALTIES FOR LATE PAYMENTS

Real Estate:

If the tax is not paid by the due date of the installment, a late payment penalty will be assessed at the percentage rate provided by law as shown in the following table:

	May	June	July	Aug.	Sept.	Oct.	Oct.	Nov.	Nov.	Dec.	2003 Jan.
PENALTY RATES	16	1	1	1	1	1	16	1	16	1	2

On Homestead Property:

1st half installment	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
2nd half installment	-	-	-	-	-	-	2%	6%	6%	8%	10%

On Non-Homestead Property:

1st half installment	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2nd half installment	-	-	-	-	-	-	4%	8%	8%	12%	14%

On Personal Property - 8%

INTEREST

Interest is computed on delinquent tax payments plus accumulated penalty and costs at a rate determined pursuant to Minn. Stat. Sec. 279.03.

UNCOLLECTED TAXES ARE HANDLED AS FOLLOWS:

Uncollected real estate taxes are considered receivable until land forfeits to the State. After forfeiture, the proceeds from the sale or rental of tax forfeited lands is apportioned to the taxing districts as follows:

continued

1. Such portion as may be required to pay any amounts included in the appraised value as representing increased value due to any improvement made after forfeiture of such parcel to the state, shall be apportioned to the municipal subdivision entitled hereto.
2. Such portion of the remainder as may be required to discharge any special assessments chargeable against such parcel for drainage or other purpose whether due or deferred at that time of forfeiture shall be apportioned to the municipal subdivision entitled thereto.
3. Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city or county wherein the parcel of land is situated shall be apportioned to the municipal subdivision in the proportions of their respective interest.
4. Any balance shall be apportioned as follows:
 - a. Any county board may annually by resolution set aside not exceeding 30 percent of the receipts remaining to be used for timber development on tax forfeited land and dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of natural resources.
 - b. Any county board may annually by resolution set aside not exceeding 20 percent of the receipts remaining to be used for the acquisition and maintenance of county parks or recreational areas as defined in Section 398.31 to 398.36, to be expended under the supervision of the county board.
 - c. If the board does not avail itself of the authority under paragraph (a) or (b), any balance remaining shall be apportioned as follows: county, 40 percent; town or city, 20 percent; and school district, 40 percent. If the board does avail itself of the authority under paragraph (a) or (b), the balance remaining shall be apportioned among the county, town, or city proportions in this paragraph above stated, provided however, that in unorganized territory that portion which should have accrued in the township shall be administered by the county board of commissioners.

Uncollected personal property taxes revert to judgment and become a lien upon the assets of the debtor.

COLLECTION OF TAXES

Taxes are collected by Ramsey County and distributed to each governmental unit within the county in the same proportion that the unit's tax rate bears to the total tax rate.

FISCAL DISPARITIES

Fiscal Disparity Laws (MSA Chapter 473F) were implemented for taxes payable 1975. Since 1975, 40% of the increase of new commercial industrial taxable assessed values, over the base year 1972, have been contributed to a seven county metropolitan tax "pool" in an effort to equalize property tax burdens within the metropolitan "pool" area.

SPECIAL DISTRICTS

Tax Increment Districts are geographic areas selected for improvements which are intended to attract economic development. The first step is to define the area and establish the existing valuation. The second step is to finance the improvement, such as clearing property and constructing improvements; this financing is normally accomplished through a bond issue. The final step is repayment of the bonds, including interest by taking the portion of the taxes attributable to the increase valuation and using the proceeds for payment.

The Ramsey/Washington Metropolitan Watershed district pertaining to Saint Paul was established to alleviate watershed problems for overlapping jurisdictions.

unaudited

DATE OF INCORPORATION	1854	LIBRARIES:	
DATE FIRST CHARTER ADOPTED:	1900	Number of Libraries	14
DATE PRESENT CHARTER ADOPTED:	1972	Cardholders	242,679
		Titles	442,355
FORM OF GOVERNMENT:	Mayor-Council	WATER UTILITY:	
AREA - SQUARE MILES	55.44	Water Department	
INFRASTRUCTURE (in miles):		Number of Retail Customers	94,530
Streets (in miles)		Gallons Pumped to Distribution (M.G.D.)	45.8
- Improved	822.3	Plant Capacity (M.G.D.)	144
- Unimproved	5.1	Wholesale and Retail Distribution System	
Alleys (number of)		(Miles of Mains)	1,345
- Paved	1,147	EMPLOYEES: (as of December 31, 2002)	
- Oiled	890	Merit System (Regular Certified,	
- Unimproved	278	Provisional, Temporary)	3,200
Storm Sewers	450	Exempt (Unclassified)	108
Sanitary Sewers	804	Total	3,308
Sidewalks	1,006.8		
NUMBER OF STREET LIGHTS	32,575	ELECTIONS:	
BUILDING PERMITS:		Number of Registered Voters	146,683
(excludes miscellaneous permits)		Number of Votes Cast in:	
Permits		Last General Election (2002)	112,565
Year	Issued	Last Municipal Election (2001)	59,864
		Percentage Voting in:	
1993	6,043	Last General Election (2002)	77 %
1994	6,928	Last Municipal Election (2001)	42 %
1995	6,635		
1996	7,736	POPULATION:	
1997	8,322	Census for last four Census:	
1998	8,925		
1999	10,993		
2000	10,612		
2001	11,444		
2002	11,557		
FIRE PROTECTION:			
Number of Stations	16		
Number of Employees (authorized)	461.6		
Structure Fires	634		
EMS Incidents	25,574		
All Self-Propelled Vehicles	121		
POLICE PROTECTION:			
Number of Sworn Employees (authorized)	578		
Number of Calls for Service	318,648		
Number of Fleet Vehicles	374		
RECREATION:			
Total Acreage	4,304		
Major Parks	15		
Ballfields	143		
Recreation Centers	41		
Golf Courses	4		
Tennis Courts	101		
Zoo & Conservatory	1		
Municipal Stadium	1		
Swimming Pools	4		

unaudited